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FINANCIAL STATISTICS CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

1937 ISSUE

EIGHTEENTH YEAR OF PUBLICATION

COMPILED AND ISSUED BY
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FOREWORD

The Institute presents herewith the Eighteenth issue of Financial Statistics—Canadian Governments. The figures given herein are comparable with those given in previous issues of the "Red Book." We believe this to be a very important feature, inasmuch as it is possible, with such figures taken over a term of years, to get a good idea of the trend of financial affairs in any given municipality.

The publication is issued in loose leaf form, usually in two sections, each section being published as soon as the information is as complete as it is deemed possible to make it. The first section covers all the urban municipalities with a population of 10,000 or over and those with a population 2,000 to 10,000, with the exception of those in the Province of Quebec. The second section covers the remaining urban municipalities with a population of 400 or more, as well as larger rural municipalities with substantial bond issues outstanding. It also includes a page devoted to the Dominion and the Provinces. Supplementary information covering tax collections, etc., is issued from time to time during the year.

In recent years much of the information in the latter section is at a date a year later than that which the Edition is expected to cover. For instance, while the 1936 Edition is presumed in general to give information as at Dec. 31st, 1935, it will be seen by turning to pages 24 to 28, pages 32 to 42 and page 49 of that edition that much of it is at Dec. 31st, 1936.

The Institute wishes to point out again that the "standards" used herein are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. The readiness with which tax demands are met is one of the most sensitive and reliable indicators of the credit rating of a municipality. That this is true has been illustrated by the fact that the majority of those Canadian municipalities which have been in financial difficulties have given warning of conditions through their heavy tax arrears. It is advisable, however, when examining tax arrears, to consider also bank loans outstanding for current purposes, as sometimes sufficient allowance is made when striking the tax rate to offset taxes uncollected. Such a condition is usually indicated when tax arrears figures are comparatively high, but current borrowings only nominal. Some municipalities may exceed the "standards" considerably and still be perfectly sound, and all the elements affecting the financial capacity of the municipality under examination must be kept in mind.

It is encouraging to note further improvement in tax collections in a great many municipalities in 1936. Also a considerable number have been able to improve their debt position. These municipalities, by thus improving their credit rating, create a basis of confidence which in turn enables them to obtain any capital needed at a low rate of interest.

The Institute wishes to express its appreciation of the excellent co-operation received from Municipal and School Treasurers and other officials in the supplying of these data. It also wishes to thank its subscribers for their continued support.

CITIZENS' RESEARCH INSTITUTE OF CANADA.

Horace L. Brittain

Director.

805 New Wellington Building,
137 Wellington Street West.
Toronto, June, 1937.

Citizens' Research Institute of Canada

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(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS—1936-1937

GOVERNMENT and DATE OF REPORT	Population Dominion Census 1936 Upper (Est.) 1931 Middle 1921 Lower	Land Area in Square Miles	GROSS DIRECT FUNDED DEBT: Revenue Producing (X) Amount	Revenue Producing (X) Per Capita	Total Direct Funded Debt (Including Revenue Producing) Amount	Total Direct Funded Debt Per Capita	SINKING FUNDS Amount	SINKING FUNDS Per Capita	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts) Amount	FLOATING DEBT Per Capita	Indirect and Contingent Liabilities and Guarantees Amount	Indirect and Contingent Liabilities and Guarantees Per Capita	Expenditures—E and Revenues—R (Including Revenues from Dominion Government) (1)	Amount	Per Capita	Revenue from Dominion Government (2) Per Capita
Dominion	11,028,000	3,466,556	$230,000,000	$20.86	$3,346,881,679	$303.49	$61,815,008	$ 5.61	$ [3]	$	$1,212,447,291	$109.94	E	$531,674,707 [4]	$48.21	$ .....
(March 31st, 1937)	10,376,786												R	451,464,276	40.93	
	8,787,949															
British Columbia	750,000	359,279	?	?	145,626,261 [8]	194.17	32,620,688	43.49	37,395,986 [9]	49.86	48,422,915 [10]	64.56	E	29,612,725	39.48	2.19
(March 31st, 1937)	694,263												R	27,901,012	37.20	
	524,582															
Alberta	772,000	248,800	27,543,641	35.68	154,886,758	200.63	11,399,555	14.77	5,700,000 [12]	7.38	7,795,619 [13]	10.10	E	16,654,250 [14]	21.57	2.33
(March 31st, 1937)	731,605												R	16,732,103	21.68	
	588,454															
Saskatchewan	931,000	237,975	51,084,855	54.87	124,043,320	133.24	11,414,644	12.26	75,765,003	81.38	9,919,748 [15]	10.65	E	23,196,894	24.92	2.32
(April 30th, 1937)	921,785												R	14,068,728	15.10	
	757,510															
Manitoba	711,000	219,723	49,009,147	68.92	125,718,820	176.82	10,121,984	14.24	2,434,819	34.24	4,355,409 [7]	61.25	E	15,029,802	21.14	2.42
(April 30th, 1937)	700,139												R	13,006,714	18.29	
	610,118															
Ontario	3,690,000	363,282	235,682,300	63.87	576,886,147	156.34	8,913,016	2.42	38,000,000 [11]	10.30	138,375,600	37.50	E	73,310,937 [16]	19.87	.82
(March 31st, 1937)	3,431,683												R	82,624,876	22.39	
	2,933,662															
Quebec	3,096,000	523,534	9,363,044 [18]	3.02	166,257,295 [18]	53.70	21,075,669	6.81	27,670,758	8.94	10,229,301 [19]	3.30	E	51,804,657	16.73	.80
(June 30th, 1936)	2,874,255												R	41,904,308	13.54	
	2,360,665															
New Brunswick	435,000	27,473	8,965,000 [5]	20.61	77,113,420 [5]	177.27	10,032,833	23.06	10,079,585	23.17	1,948,660	4.48	E	7,584,929	17.44	3.60
(October 31st, 1937)	408,219												R	6,810,935	15.66	
	387,876															
Nova Scotia	537,000	20,743	19,200,201 [6]	35.75	95,804,247 [6]	178.41	7,619,585	14.19	2,013,114	3.75	1,081,705	20.14	E	10,084,602	18.78	3.65
(November 30th, 1937)	512,846												R	10,083,588	18.78	
	523,837															
Prince Edward Island	92,000	2,184	.....	.....	6,104,000	66.35	1,445,683	15.71	742,546	8.07	29,500	.32	E	1,499,222	16.30	7.03
(December 31st, 1937)	88,038												R	1,474,568	16.03	
	88,615															

(X) These amounts are in some instances only approximate. They include loans on account of Hydro, Housing, Railways, Telephones, Rural Credits, Storage Dams, etc.

1 These are the 1936 figures, per capitas of which are listed in Tax Conference Reports Nos. 158, 159. They are compiled as nearly as possible on a comparable basis, and do not coincide exactly with totals in the public accounts. They do not include capital revenues or expenditures, nor those of self-supporting public utilities, but do include expenditures on direct relief whether or not these were capitalized.

2 Not borne directly by the people of the Province. To arrive at the per capita expenditure from local sources, this must be deducted from total per capitas.

3 Treasury bills of $150,000,000 included in debenture debt.

4 Including railway and steamship deficits amounting to $43,137,772 or $3.92 per capita. This covers only interest on debt in the hands of the public.

5 Includes $499,500 housing debt.

6 Includes $572,000 housing debt.

7 Not including $3,000,000 Canadian Northern Rly. guarantee. In addition, Province has outstanding treasury bills of $7,062,988 with the chartered banks in connection with the closing of the Provincial Savings Office, against which there are pledged securities amounting to $7,155,047 par value, the proceeds of which upon realization are to apply to reduction of said bills.

8 Includes $20,160,000 P.G.E. Rly. guaranteed stock and bonds, interest on which is borne by the Province. Now regarded as a direct debt.

9 Includes $31,345,080 treasury bills to Dominion.

10 Includes $40,157,523 for railways controlled by Dominion Government; also $7,033,333 for Vancouver and District Joint Sewerage and Drainage Board, against which there is a sinking fund of $1,033,086.

11 In addition, demand deposits, Province of Ontario Savings Office, $37,688,670.

12 In addition, $8,146,799 savings certificates outstanding.

13 After deducting $1,760,339 sinking funds against guarantees. Does not include $32,233,658 for railways either controlled by the Dominion Government or assumed jointly by C.N.R. and C.P.R.

14 Public accounts state revenues exclude uncollected receivables, but expenditure includes accounts payable. Debt Service shows a reduction, as interest not paid at contracted rates. Sinking fund payments reduced over $700,000.

15 Not including $27,392,911 guarantee for railways controlled by Dominion Government.

16 If the $2,277,461 turned over by Ontario to municipalities which formerly collected income tax were included, both these figures would be increased by that amount, and the per capitas by 62 cents.

18 Includes $1,509,688 to Dominion *re* workmen's dwellings.

19 Not including promises to pay various institutions annual amounts over definite terms, to be applied in payment of bonds and interest thereon, aggregating $15,893,048.

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GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			Area in Square Miles	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1936		1936 TAX LEVY UNPAID At Dec. 31st, 1936			ACCUMULATED TAX ARREARS (Inc. 1936 taxes unpaid) (After deduct. reserve if any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After reserve)	
	Dominion Census		City's Report														
	1921	1931	1936		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	% of 1936 Levy Unpaid	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA					(X)												
New Westminster	14,495	17,524	20,000	5.4	$4,047,504	$202.37	$ 8,161,550	$ 408	$ 533,092	$26.65	$ 88,869	$ 4.44	16.7%	$ 259,471	$12.97	$ 526,164	$26.31
North Vancouver	7,652	8,510	9,000*e*	4.9	‡	.....	4,099,760	456	230,220	25.58	73,911	8.21	32.1%	101,605[10]	11.29	?	.....
Vancouver	117,217	246,593	253,363	43.7	51,219,647	202.15	224,856,201	887	10,131,445	39.99	1,873,453	7.39	18.5%	6,273,940	24.76	2,926,834[11]	11.55
Victoria	38,727	39,082	40,000	7.2	8,829,380	220.73	37,532,369	938	1,801,459	47.54	355,315	8.88	18.7%	716,995	17.92	2,116,860	52.92
Burnaby Dist.	15,000	25,564	27,500	35.0	2,932,092	106.62	13,045,890	474	646,671	23.52	200,153	7.28	31.0%	383,221	13.94	2,125,517	77.29
ALBERTA																	
Calgary	63,305	83,716	83,304	40.5	9,111,872	109.38	57,616,900	692	3,749,732	45.01	933,307	11.20	24.9%	1,390,653[1]	16.69	4,091,693	49.12
Edmonton	58,821	79,179	85,696	42.5	18,965,789	221.31	54,063,020	631	3,756,760	43.84	739,511	8.63	19.7%	2,076,960	24.24	4,077,307[2]	47.58
Lethbridge	11,097	13,489	13,520	10.8	1,176,716	87.04	9,561,595	707	547,063	40.46	108,540	8.03	19.8%	430,639	31.85	89,049[3]	42.68
Medicine Hat	9,634	10,300	10,500	17.0	1,690,738	161.02	6,983,675	665	362,562[4]	34.53	99,125[1]	9.44	27.3%	489,244[4]	46.59	624,901[5]	59.51
SASKATCHEWAN																	
Moose Jaw	19,285	21,299	19,782	15.2	2,383,811	120.51	17,942,410	907	892,884	45.13	406,262	20.54	45.5%	979,000[6]	49.48	[6]	.....
Regina	34,432	53,209	53,389	13.2	7,139,050	133.72	42,146,043	789	2,350,543	44.03	923,957	17.31	39.3%	1,280,229[12]	23.98	[13]	.....
Saskatoon	25,739	43,291	41,734	12.5	7,783,298	186.49	33,612,143	805	1,874,249[9]	44.91	682,711	16.36	36.4%	1,533,011[7]	36.73	488,053[7]	11.69
MANITOBA																	
Brandon	15,397	17,082	17,417	9.0	1,406,394	80.74	11,129,008	639	491,358	28.21	209,658	12.04	42.7%	335,555[14]	19.27	1,097,500	63.01
St. Boniface	12,821	16,305	16,246	17.6	4,110,293	253.00	8,924,525	549	620,763	38.21	180,144	11.09	29.0%	336,655	20.72	2,094,578[8]	128.93
Winnipeg	197,087	218,785	224,533	23.2	12,825,433	57.12	198,321,430	883	9,235,524	41.13	2,657,158	11.83	28.8%	3,330,392	14.83	2,193,206	9.77

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

e Estimated.

‡ Not segregated.

[1] Amount collectible.

[2] After deducting reserve of $1,703,361.

[3] After deducting reserve of $487,984.

[4] Includes rental and business taxes.

[5] After deducting reserve of $1,429,690.

[6] Reserve of $2,872,097 has been applied first against total tax sale lands of $2,629,107, and balance has been deducted from total taxes uncollected of $1,221,991.

[7] Total reserve of $1,118,606 has been deducted from tax sale lands; school boards have a reserve which has not been deducted.

[8] After deducting reserve of $1,068,165.

[9] Includes $117,191 levied in form of business licenses.

[10] After deducting reserve of $28,320.

[11] After deducting reserve of $1,218,542.

[12] Including tax sale certificates of $1,347,520 and school and government tax arrears of $1,084,531, and after deducting reserve of $859,449 of city against tax arrears and $597,703 of school reserves.

[13] Amount of $585,727 fully covered by reserve.

[14] After deducting reserve of $315,683.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)						Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any)		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	SEPARATE SCHOOLS SINKING FUND
	Schools			Local Improvements	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts		
	Other than Separate	Separate	Combined Per Capita	Owner's Share											
	Amount	Amount		Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita				
BRITISH COLUMBIA															
New Westminster	$ 599,000	$	$29.95	$1,080,944	$6,936,713 [23]	$346.84	34.7%	$1,986,632	$ 99.33	$4,950,081	$247.50	$ 55,000	$135,700	$650,332	$ . . .
North Vancouver	561,430	.....	62.38	353,589	3,410,790 [16]	378.98	37.9%	891,016 [17]	99.00	2,519,774	279.98	.....	130,000 [18]	?	.....
Vancouver	10,370,176	.....	40.93	6,352,332	71,319,703 [4]	281.49	28.1%	15,727,826	62.08	55,591,877	219.41	4,881,741	2,262,277 [25]	3,174,413	.....
Victoria	837,700	.....	20.94	.....	16,188,491 [5]	404.71	40.5%	4,339,648	108.49	11,848,843	296.22	1,153,224 [6]	18,232	.....	.....
Burnaby Dist.	203,200	.....	7.39	465,850 [1]	3,560,653 [2]	129.48	12.9%	175,374	6.38	3,385,279	123.10	225,000	[7]	57,660 [1]	.....
ALBERTA															
Calgary	2,259,950	83,750	28.13	1,765,448	23,804,642	285.76	28.6%	10,167,024	122.05	13,637,618	163.71	2,553,002 [8]	1,659,558 [9]	635,000*x*	.....
Edmonton	3,471,885	346,800	44.56	2,930,198	36,692,568	428.17	42.8%	12,869,903	150.18	23,822,665	277.99	829,084	2,248,991	1,244,492	.....
Lethbridge	229,783	53,500	20.95	439,772	4,148,882	306.87	30.7%	2,373,464	175.55	1,775,418	131.32	50,000 [24]	85,000	240,642	.....
Medicine Hat	130,164	.....	12.40	169,810	2,855,675	271.97	27.2%	347,634 [10]	33.11	2,508,041	238.86	.....	27,967	[11]	.....
SASKATCHEWAN															
Moose Jaw	244,920	27,525	16.77	631,150	6,091,907	307.95	30.8%	2,429,893	122.83	3,662,014	185.12	120,000	180,024	268,152	.....
Regina	2,236,500	274,246	47.03	2,407,871	18,520,972 [26]	346.91	34.7%	7,683,547 [27]	143.92	10,837,425	202.99	See note [26]	442,418	1,197,778	.....
Saskatoon	2,634,417	207,353	68.09	2,661,731	16,455,926	394.30	39.4%	6,907,463	165.51	9,548,463	228.79	96,000	997,332 [12]	1,456,306	.....
MANITOBA															
Brandon	704,000	.....	40.42	441,889	3,634,823 [22]	208.69	20.9%	2,011,131	115.47	1,623,692	93.22	.....	507,459 [28]	299,403	.....
St. Boniface	284,000	.....	17.48	776,980	5,596,065 [13]	344.46	34.4%	588,072 [14]	36.20	5,007,993	308.26	147,073	[15]	?	.....
Winnipeg	9,795,000 [19]	.....	43.62	7,038,844	77,365,923 [20]	344.56	34.4%	33,174,390	147.75	44,191,533	196.81	6,519,901 [21]	1,071,082	5,041,755	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

1 Total for local improvements.

x Approximate.

2 Includes $314,600 bonds defaulted at maturity and $447,474, being share of net funded debt of Vancouver and District Joint Sewage and Drainage Board.

4 Does not include $5,455,427 unsold bonds, against which bank loans of $4,441,829. Includes $4,587,377, being share of net debt of Vancouver and District Joint Sewage and Drainage Board, but not $632,553, being Vancouver's share of this Board's bank loan. Nor does it include Greater Vancouver Water District direct permanent debt of $4,000,000, its temporary debt of $2,225,000, nor the bonds of Vancouver and New Westminster assumed by the Board amounting to $4,251,306. Total sinking fund of the Water Board is $2,041,184; and the Water Board's 1936 operations resulted in a deficit of $32.

5 Includes $711,887 unsold bonds, but not $497,000 guaranteed bonds or guaranteed interest for a 10-year period on $500,000.

6 Mortgage and balance of purchase price of Goldstream Waterworks System expropriated 1925.

7 Owe Provincial Government on treasury notes for relief, $189,543; interest in default, $601,553; sundry creditors, $246,593; sinking fund arrears, $807,162.

8 $2,000,000 *re* Glenmore Water System, against which debentures hypotheticated $2,551,514; treasury bills, Province of Alberta, $151,303; and sinking fund trustees, $401,669.

9 Bank loan, $450,000; Province of Alberta treasury bill, $1,209,558. In addition owe school boards $541,923, against which school boards have bank loans of $486,023 outstanding.

10 Not including $953,766, being amount owed by City, less surplus earnings.

11 All sinking funds on hand have been credited to public utilities.

12 Not including $108,219 against government's share of relief, which has since been paid.

13 Includes $563,904, being share of Greater Winnipeg Waterworks net debt; also $815,937 matured debentures in default.

14 Not including $1,704,012 owing to sinking fund by City.

15 Interest in default, $1,106,251; owe school boards, $210,737; current vouchers, $27,553.

16 In addition, $292,500 Burrard Inlet, Tunnel & Bridge Co. bonds guaranteed.

17 Includes $810,792 North Vancouver bonds at par.

18 Interest unpaid, $669,682.

19 As given in the Winnipeg School District balance sheet, against which sinking fund is $4,954,384. Not all of this debt is issued by the City on behalf of the School District, the City figures shown being: school debt, $8,250,000; sinking fund, $3,782,839.

20 Includes $10,938,419, being share of Greater Winnipeg Waterworks net debt. See also footnote [19].

21 Net, after deducting $434,936 sinking fund on hand against borrowings on direct relief account.

22 Includes $293,543 unsold bonds. In addition, $93,500 exhibition bonds guaranteed.

23 Includes $84,989, being share of net debt of Vancouver and District Joint Sewage and Drainage Board; $154,012 government relief loans; and $2,246 unsold bonds; but not $600,000 guaranteed as to interest only.

24 Loan from Province.

25 Includes advances from capital, $649,673; corresponding figure in 1935, $600,000, also included in "Red Book" figures.

26 Includes $1,395,888 unsold debentures, against which bank loans of $315,000 are held by government, $439,578.

27 Including reserve and surplus, less $140,196 arrears due city; also public school sinking fund of $318,563.

28 Includes $78,022 outstanding charges. Sinking fund requirements, $7,449,358.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)			
	Water Works	Electric Light and Power	Street Railway	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Water Works	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,116,500	$ 206,000	$	$ 51,300	$	$1,373,800	$ 68.69	$ 471,223	$ 902,577	$45.13	$ 23,073S	$ 90,834S	$	$ .....
North Vancouver	703,500	.....	.....	46,700	251,000*f*	1,001,200	111.24	[4]	‡	.....	10,266 [5]	.....	.....	5,198D*f*
Vancouver	6,005,258	.....	.....	231,000	.....	6,236,258	24.61	1,864,028	4,372,230	17.26	154,013S	.....	.....	.....
Victoria	3,880,127	.....	.....	76,000	.....	3,956,127	98.90	936,664	3,019,463	75.49	41,268S	.....	.....	.....
Burnaby Dist.	486,900	.....	.....	15,100	.....	502,000	18.25	48,813	453,187	16.48	25,243D	.....	.....	.....
ALBERTA														
Calgary	5,174,931	2,927,871	2,855,644	.....	.....	10,958,446	131.55	6,432,700	4,525,746	54.33	22,937D	56,803S	52,370D	.....
Edmonton	3,344,406	1,837,836	964,041	.....	1,078,821 *t*	7,225,104	84.31	2,368,228	4,856,876	56.68	129,372S	593,678S	17,893S	203,150S *t*
Lethbridge	468,058	705,083	455,167	.....	.....	1,628,308	120.44	1,029,606	598,702	44.28	16,035S	97,137S	32,378D	.....
Medicine Hat	1,028,589	91,053	.....	.....	45,295*g*	1,164,937	110.95	347,634	817,303	77.84	5,691S	64,433S	.....	121,552S
SASKATCHEWAN														
Moose Jaw	1,436,917	1,016,022 [1]	.....	.....	.....	2,452,939	124.00	1,174,736	1,278,203	64.61	6,270D	[1]	.....	.....
Regina	1,954,231	2,546,546	2,008,018	.....	.....	6,526,795	122.25	2,828,420	3,698,375	69.27	80,887S	499,885S	74,178	.....
Saskatoon	877,775	1,923,147	1,314,536	.....	.....	4,115,458	98.61	2,350,293	1,765,165	42.30	61,912S	297,835S	54,331D	.....
MANITOBA														
Brandon	669,415	.....	[8]	.....	.....	669,415	38.43	452,117	217,298	12.48	8,530S	.....	.....	.....
St. Boniface	680,000	.....	.....	.....	563,904 [2]	1,243,904	76.57	346,204 [3]	897,700	55.26	10,325S	.....	.....	.....
Winnipeg	5,232,199	25,502,000	.....	2,150,000	12,438,419 [6]	45,322,618	201.85	13,956,518	31,366,100	139.69	65,272S	33,820S	.....	8,513S [7]

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

f Ferries.
t Telephone.
S Surplus.
[1] Plant has been sold.
[2] Being share of net debt of Greater Winnipeg Water District, largely carried by taxation.
[3] Sinking fund reserve.
g Gas.
‡ Not segregated.
D Deficit.

¶ AS REPORTED BY THE MUNICIPALITY

[4] Ferry sinking fund, $63,204. Waterworks not segregated.
[5] On basis of waterworks' receipts and payment of debt charges.
[6] Central steam heating plant, $1,500,000, and share of net debt of Greater Winnipeg Water District, $10,938,419, largely carried by taxation, the levy on Winnipeg for this purpose in 1936 being $720,972.
[7] Central steam heating.
[8] Railway has ceased operations.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION Dominion Census 1921	POPULATION Dominion Census 1931	POPULATION City's Report 1936	Area in Square Miles	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt) Amount	Net General Debenture Debt Per Capita	ASSESSED VALUE FOR TAXATION (a) Amount	ASSESSED VALUE FOR TAXATION (a) Per Capita	TAXES LEVIED 1936 Amount	TAXES LEVIED 1936 Per Capita	1936 TAX LEVY UNPAID At Dec. 31st, 1936 Amount	1936 TAX LEVY UNPAID Per Capita	1936 TAX LEVY UNPAID % of 1936 Levy Unpaid	ACCUMULATED TAX ARREARS (Inc. 1936 taxes unpaid) (After deduct. reserve if any) Amount	ACCUMULATED TAX ARREARS Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After reserve) Amount	TAX SALE LANDS Per Capita
ONTARIO					(X)												
Belleville	12,206	13,790	14,578	2.8	$1,769,758	$121.40	$10,242,149	$ 703	$ 595,562	$40.85	$ 134,763	$ 9.24	22.6%	$ 253,342	$17.37	$ 8,697	$ .60
Brantford	29,440	30,107	31,382	4.9	3,264,164	104.02	27,107,775	863	1,230,947	39.22	255,054	8.13	20.7%	430,980[1]	13.73	59,781	1.90
Chatham	13,256	14,569	15,957	2.5	422,256	26.47	14,339,140	899	517,731	32.45	111,971	7.02	21.6%	207,165	12.98	.....	.....
Cornwall	7,419	11,126	12,681	1.0	625,109	49.30	9,586,205	755	284,076	22.40	59,215	4.66	20.8%	95,729	7.55	.....	.....
Fort William	20,541	26,277	24,475	13.5	2,771,663	113.24	29,596,432	1,210	1,316,828	53.80	175,422	7.17	13.3%	395,283	16.15	534,555[2]	21.84
Galt	13,216	14,006	14,119	2.5	1,286,840	91.15	10,925,785	773	522,379	37.00	63,691	4.51	12.2%	136,320[3]	9.65	.....	.....
Guelph	18,128	21,075	21,455	4.9	1,482,754	69.11	13,885,077	648	791,286	36.88	202,018	9.41	25.5%	420,043[4]	19.58	.....	.....
Hamilton	114,151	155,547	153,608	12.1	21,927,818	142.76	168,246,817	1,095	7,020,769	45.71	1,255,702	8.17	17.9%	2,297,039[21]	14.95	439,981	2.86
Kingston (Dec. 31st, 1935)	21,753	23,439	24,173	3.3	1,920,889	79.46	19,363,688	801	931,272	38.53	107,037	4.43	11.5%	164,779[32]	6.82	.....	.....
Kitchener	21,763	30,793	32,862	4.4	3,450,284	105.00	25,664,546	780	1,263,683	38.45	166,599	5.07	13.2%	278,520[17]	8.47	[17]	.....
London	60,959	71,148	76,252	10.0	6,322,526	82.91	83,192,803	1,091	3,560,561	46.69	630,195	8.26	17.7%	1,184,513	15.53	365,739	4.80
Niagara Falls	14,764	19,046	18,747	2.6	2,319,103	123.70	18,497,867	987	838,803	44.74	177,668	9.48	21.2%	113,039[14]	6.03	[14]	.....
North Bay	10,692	15,528	15,207	3.3	2,178,204	143.24	9,539,498	627	645,438	42.44	156,349	10.28	24.2%	342,144[23]	22.50	53,635[24]	3.52
Oshawa	11,940	23,439	24,692	3.4	2,517,009	101.94	15,582,600	631	885,405	35.86	165,925	6.72	18.7%	416,153	16.85	[22]	.....
Ottawa	107,843	126,872	140,316	6.4	15,200,387	108.33	152,134,826	1,084	6,518,118	46.45	803,232	5.72	12.3%	1,279,035[5]	9.12	136,037	.97
Owen Sound	12,190	12,839	13,162	4.5	451,039	34.27	8,456,937	642	400,419	30.42	56,945	4.33	14.2%	46,299[25]	3.52	.....	.....
Peterborough	20,994	22,327	23,072	4.4	1,487,184	64.45	24,243,785	1,051	923,791	40.04	120,380	5.22	13.0%	189,547[6]	8.22	11,105	.48
Port Arthur	14,886	19,818	20,405	13.6	1,435,189	70.33	26,323,609	1,290	997,748	48.90	133,305	6.53	13.4%	394,615	19.34	494,840[31]	24.25
St. Catharines	19,881	24,754	27,006	3.7	1,459,510	54.04	24,164,272	895	1,136,583	42.09	216,014	8.00	19.0%	419,863[7]	15.55	[8]	.....
St. Thomas	16,026	15,430	16,128	2.8	873,449	54.16	14,983,300	929	658,510	40.83	112,177	6.95	17.0%	286,562[9]	17.77	.....	.....
Sarnia	14,877	18,191	18,230	2.5	906,786	49.74	17,948,860	984	806,219	44.22	210,466	11.54	26.1%	450,060[30]	24.69	118,162[30]	6.48
Sault Ste. Marie	21,092	23,082	23,627	7.6	1,419,962	60.10	19,324,221	818	793,048	33.57	183,210	7.75	23.1%	380,094	16.09	241,186	10.21
Stratford	16,094	17,742	17,615	4.4	1,321,425	75.02	13,714,910	779	713,358	40.50	155,933	8.85	21.8%	327,380[11]	18.59	43,202	2.45
Sudbury	8,621	18,518	24,440	4.0	3,196,135	130.78	12,865,419	526	765,536	31.32	142,903	5.85	18.7%	275,252[12]	11.26	.....	.....
Timmins	3,843	14,200	20,869	1.6	908,208	43.52	7,405,418	355	503,174	24.11	113,241	5.43	22.5%	129,279[15]	6.19	1,845	.09
Toronto	521,893	631,207	645,462	32.3	83,739,507	129.74	979,697,947	1,518	34,618,721	53.63	5,543,136	8.59	16.0%	9,547,709[20]	14.79	511,353	.79
Welland	8,654	10,709	10,540	1.7	1,090,307	103.45	9,131,862	866	446,215	42.34	92,253	8.75	20.7%	179,240	17.01	31,456	2.98
Windsor[26]	38,591	63,108	101,568	4.9	23,296,137	229.37	92,661,720	912	4,262,278	41.96	788,214	7.76	18.5%	2,886,822[27]	28.42	3,253,244[33]	32.03
Woodstock	9,935	11,395	11,040	2.4	595,217	53.91	7,391,923	670	336,505	30.48	31,349	2.84	9.3%	60,258[16]	5.46	.....	.....
York Township**	?	62,978	73,286	7.9	12,486,734	170.39	28,611,201	390	2,755,849	37.60	872,887	11.91	31.7%	1,779,418	24.28	174,040[18]	2.37
Twp. of East York**	?	33,030	37,898	5.8	5,807,351	153.23	14,980,262	395	1,207,070	31.85	457,270	12.07	37.9%	751,154[28]	19.82	112,035	2.95
Scarborough Twp.**	9,406	20,682	21,449	63.7	3,266,551	152.29	10,944,082	510	625,401	29.16	251,771	11.74	40.2%	467,062	21.77	472,774[29]	22.04
Etobicoke Twp.**	10,463	12,276	14,803	42.4	1,699,724	114.82	7,226,204	488	637,014	43.03	260,150	17.57	40.8%	535,640	36.18	168,879[19]	11.41

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.
** Organized as a township, although mainly or partly suburban in character.
(1) After deducting reserve of $220,000.
(2) After deducting reserve of $95,000.
(3) Includes tax sale lands of $5,624 and after deducting reserve of $13,145.
(4) After deducting reserve of $134,971.
(5) After deducting reserve of $121,000.
(6) After deducting reserve of $55,109.
(7) After deducting reserve of $78,532.
(8) Tax sale lands $181,592, against which complete reserve.
(9) After deducting reserve of $66,942.
(11) After deducting reserve of $18,903.
(12) After deducting reserve of $158,421.
(14) A total reserve against tax arrears, tax sale lands, etc., of $462,363 has been set off first against tax sale lands $204,593 and balance against arrears.
(15) After deducting reserve of $39,587.
(16) After deducting reserve of $4,812.
(17) Includes tax sale lands $41,370 and after deducting reserve of $138,062.
(18) After deducting $1,137,415 reserve against tax sale lands and uncollected taxes.
(19) After deducting reserve of $342,315 against uncollectible taxes.
(20) After deducting reserve of $500,680.
(21) After deducting reserve of $191,516.
(22) Reserve covers tax sale lands $187,659.
(23) After deducting reserve of $24,521.
(24) After deducting reserve of $45,564.
(25) After deducting reserve of $50,000. Tax sale lands $22,581 completely covered by reserve.
(26) Windsor figures include those formerly given under East Windsor, Sandwich, Walkerville and Windsor.
(27) Large reserve against this.
(28) After deducting reserve of $421,290.
(29) After deducting reserve of $384,970.
(30) Before deducting reserve of $474,672 against uncollectible taxes and tax sale lands.
(31) After deducting reserve of $577,980.
(32) After deducting reserve of $27,848.
(33) Covered by reserve.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)						Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any)		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	SEPARATE SCHOOLS SINKING FUND
	Schools			Local Improvements	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts		
	Other than Separate	Separate	Combined Per Capita	Owner's Share											
	Amount	Amount		Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita				
ONTARIO															
Belleville	$ 904,384	$	$62.04	$ 849,102	$3,013,641	$206.72	20.7%	$ 907,983	$ 62.28	$2,105,658	$144.44	$	$132,255	$400,000x	$ .....
Brantford	601,280	90,000x	22.03	577,021	5,357,717 [2]	170.73	17.1%	924,520	29.46	4,433,197	141.27	32,000	168,000	133,790	.....
Chatham	56,533	.....	3.54	181,156 [3]	674,603	42.28	4.2%	.....	.....	674,603	42.28	.....	110,000	.....	.....
Cornwall	215,448	.....	16.99	401,075 [3]	787,830	62.13	6.2%	.....	.....	787,830	62.13	.....	.....	.....	.....
Fort William	1,784,775	129,000	78.19	880,539	7,661,592 [4]	313.04	30.8%	3,846,398 [27]	157.16	3,815,194	155.88	[23]	223,000	848,438	?
Galt	220,510	.....	15.62	401,593	2,315,766 [5]	164.01	16.4%	734,352	52.00	1,581,414	112.01	51,876	130,495	145,780	.....
Guelph	544,406	.....	25.37	709,885	3,703,126	172.55	17.3%	1,849,700	86.21	1,853,426	86.39	See note [7]	238,000 [7]	435,785	.....
Hamilton	4,129,785	510,000	30.21	1,314,428	29,006,828 [22]	188.84	18.9%	737,385	4.80	28,269,443	184.04	2,835,953	.....	.....	123,399
Kingston (Dec. 31st, 1935)	755,369	.....	31.25	514,669	3,513,143	145.33	14.5%	1,329,814	55.01	2,183,329	90.32	.....	18,976	245,131	.....
Kitchener	884,291	145,349	31.33	805,990	3,945,667	120.07	12.0%	.....	.....	3,945,667	120 07	174,000	178,000	.....	.....
London	2,354,617	139,363	32.71	555,063	11,607,332 [8]	152.22	15.2%	2,624,549	34.42	8,982,784	117.80	432,534	912,114	.....	.....
Niagara Falls	377,558	.....	20.14	800,728	3,350,300 [9]	178.71	17.9%	.....	.....	3,350,300	178.71	See note [9]	.....	.....	.....
North Bay	497,563	105,037	39.63	498,787	2,533,308	166.59	16.7%	.....	.....	2,533,308	166.59	.....	329,448	.....	.....
Oshawa	794,485	.....	32.18	830,821	3,662,032 [10]	148.31	14.8%	.....	.....	3,662,032	148.31	See note [10]	475,000	.....	.....
Ottawa	3,647,098	1,369,750	35.75	2,513,919 [3]	24,521,595	174.76	17.5%	5,156,404	36.75	19,365,191	138.01	285,335	1,483,234	168,266 [3]	51,316
Owen Sound	242,000	7,500	18.96	159,962	1,427,786	108.48	10.8%	918,149	69.76	509,637	38.72	40,000	.....	73,408	1,000
Peterborough	799,825	.....	34.67	544,694	4,518,349	195.84	19.6%	2,111,137	91.51	2,407,212	104.33	.....	215,859	317,152	.....
Port Arthur	1,139,367	34,038	57.51	475.990	5,120,303 [24]	250.93	25.1%	2,754,626	135.00	2,365,677	115.93	220,989	303,442	234,745	.....
St. Catharines	611,357	.....	22.64	554,729	2,731,392 [11]	101.14	10.1%	844,398	31.27	1,886,994	69.87	.....	264,000	267,379	.....
St. Thomas	276,135	.....	17.12	115,280	1,174,922 [12]	72.85	72.8%	.....	.....	1,174,922	72.85	2,000	266,082	.....	.....
Sarnia	287,130	46,860	18.32	57,303	1,911,432	104.85	10.5%	.....	.....	1,911,432	104.85	.....	105,000	.....	.....
Sault Ste. Marie	1,134,530	117,000	52.97	477,015	3,192,962 [13]	135.14	13.5%	1,509,108	63.87	1,683,854	71.27	.....	70,000	243,033	100,700
Stratford	465,963	70,000	30.43	470,847	2,917,740	165.64	16.6%	1,248,785	70.89	1,668,955	94.75	.....	360,000	220,000x	22,575
Sudbury	287,276	322,017	24.93	1,275,995 [3]	3,616,721 [14]	147.98	14.8%	41,961	1.71	3,574,760	146.27	.....	See note [14]	.....	.....
Timmins	468,245	244,687	34.16	89,466	1,019,885	48.87	48.9%	.....	.....	1,019,885	48.87	95,000	174,032	.....	.....
Toronto	24,231,629	2,200,000	40.95	10,794,903	178,266,410 [16]	276.18	27.6%	27,644,528	42.82	150,621,882	233.36	See note [25]	4,238,844 [25]	19,749	1,294,978
Welland	558,905	.....	53.03	222,819	1,970,703	186.97	18.7%	475,643	45.12	1,495,060	141.85	.....	33,428	23,558	.....
Windsor	7,056,354	2,401,328	93.12	9,875,617 [3]	28,643,429 [17]	281.10	28.1%	?	.....	28,643,429	281.10	[15]	4,427,056 [15]	.....	.....
Woodstock	127,057	.....	11.51	166,827	818,938	74.17	7.4%	186,522	16.89	632,416	57.28	12,530	15,470	4,140	.....
York Twp.	2,865,319	.....	39.10	?	14,006,064 [18]	191.12	19.1%	.....	.....	14,006,064	191.12	4,284,204	272,059 [28]	.....	.....
Twp. of East York	1,412,453	.....	37.27	2,170,739 [3]	6,223,364 [19]	164.21	16.4%	.....	.....	6,223,364	164.21	See note [19]	163,786	.....	.....
Scarborough Twp.	85 ,520	.....	40.02	1,234,512	4,250,236 [20]	198.15	19.8%	.....	.....	4,250,236	198.15	117,638	213,546 [21]	.....	.....
Etobicoke Twp.	509,615	.....	34.43	?	2,674,226 [26]	180.65	18.0%	.....	.....	2,674,226	180.65	321,300	10,204	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

x Approximate.
(2) Includes $215,000 unsold bonds, but does not include $15,000 guaranteed bonds.
(3) Total for local improvements.
(4) Includes $47,557 unsold bonds. In addition, $434,009 guaranteed bonds.
(5) Includes unsold bonds of $12,619.
(6) In addition, $300,000 deposited with Hydro-Electric Power Commission *re* radials.
(7) Total bank loans.
(8) In addition, $180,000 Western Fair Association guarantee.
(9) Includes $963,013 defaulted principal; also $126,466 unsold bonds, against which bank loan for similar amount.
(10) Includes $208,000 unsold bonds, against which there is a bank loan of $192,252.
(11) In addition, have guaranteed hospital bonds of $60,750. Have also deposited $688,539 bonds with Province as collateral for possible loss *re* abandonment of Port Credit-St. Catharines radial project.
(12) In addition, $45,000 guaranteed bonds.
(13) In addition, hospital bonds of $38,000 guaranteed.
(14) Includes $409,710 unsold debentures, against which bank loan; also $579,247 defaulted principal, but not $44,000 guaranteed bonds.
(15) Total bank loans, etc., undivided. Overdue interest on debenture debt, $5,281,052, not included.
(16) In addition, $23,701,000 guaranteed bonds, made up of $23,075,000 Harbour Commission, mostly carried by taxation, and $626,000 Toronto Housing Com.
(17) Includes debenture debts of former Municipalities of East Windsor, Sandwich and Walkerville; also matured and unpaid principal of $8,921,597; and Essex Border Utilities debt, including matured and unpaid, of $1,421,390; but does not include $4,730,371 S.W. & A. Rly. guaranteed debt or $1,619,872 operating deficits thereon, or $322,260 Windsor, Essex and Lake Shore Rly. debt.
(18) Includes $3,586,206 debt matured and unpaid, but not $1,031,167 debt assumed by other municipalities; or $4,440,392 unsold bonds, against which is a bank loan as shown above.
(19) Includes $1,131,269 matured and unpaid debt; also $579,749 unsold bonds, against which bank loan of $592,467.
(20) Includes $1,069,972 debt matured and unpaid.
(21) Does not include interest overdue of $507,910 or county rates of $124,810 unpaid.
(22) Does not include $1,100,000 liability *re* Hamilton Hydro purchase of Hamilton Cataract Power, Light and Traction Co., or $60,804 Twps. of Ancaster and Barton assumed by Hydro.
(23) $51,500 against unsold debentures.
(24) Not including $390,000 hospital bonds guaranteed, on which carrying charges paid by city. Sinking fund accumulated, $67,626.
(25) Total bank loans not divided.
(26) Not including portion of debt owing by Long Branch (originally issued by Etobicoke, and on which they are still liable). Includes $574,780 overdue principal, Etobicoke's portion. Total debt, including Long Branch's share, $3,662,314.
(27) Total figure, including note and other amounts, if any, owing by city to sinking fund. Figures in this connection not yet available.
(28) In addition, interest unpaid of $751,329.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)			
	Water Works	Electric Light and Power	Street Railway	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Water Works	Electric Light and Power	Street Railway	Others
ONTARIO														
Belleville	$ 145,400	$	$	$	$ 190,500*g*	$ 335,900	$ 23.04	$	$ 335,900	$23.04	$ 14,338S	$ 35,002S	$	$ .....
Brantford	1,003,758	115,750	312,750	112,508	.....	1,544,766	49.22	375,733	1,169,033	37.25	33,855D	11,318S	15,998S	.....
Chatham	49,998	202,349	.....	.....	.....	252,345	15.81	.....	252,345	15.81	2,101S	4,471S	.....	.....
Cornwall	162,721	.....	.....	.....	.....	162,721	12.83	.....	162,721	12.83	19,335S	.....	.....	.....
Fort William	1,525,575	300,000	864,000	7,908	197,618 *t*	2,895,101	118.29	1,851,570	1,043,531	42.64	13,445S	35,391S	66,013D	23,000S *t*
Galt	332,232	211,467	.....	4,312	.....	548,011	38.81	253,437	294,574	20.86	2,501S	9,053S	.....	.....
Guelph	392,282	10,000 [6]	43,500	66,309	171,000*r*	683,091	31.84	312,419	370,672	17.28	907S	25,074S [6]	42,267D	24,581S*r*
Hamilton	4,354,033	2,408,756	.....	181,554	.....	6,944,343	45.21	602,718	6,341,625	41.28	98,707S	172,425S	.....	.....
Kingston (Dec. 31/35)	37,000	297,600 [10]	.....	.....	[10]	334,600	13.84	72,160	262,440	10.86	13,745S	48,452S	.....	1,875S*g*
Kitchener	142,844	141,767	116,180	40,784	53,807*g*	495,383	15.07	.....	495,383	15.07	5,607S	34,945S	1,040D	2,437S
London	836,628	800,733	.....	211,423	1,959,018 [2]	3,807,802	49.94	1,147,544	2,660,258	34.89	77,984S	53,216S	.....	211,785D [2]
Niagara Falls	553,479	366,582	.....	111,136	.....	1,031,197	55.00	.....	1,031,197	55.00	10,653S	15,027S	.....	.....
North Bay	355,104	.....	.....	.....	.....	355,104	23.35	.....	355,104	23.35	13,383S	.....	.....	.....
Oshawa	474,815	213,227	.....	291,340	165,641*g* [1]	1,145,023	46.37	.....	1,145,023	46.37	7,474S	47,490S	.....	.....
Ottawa	5,741,930	651,559	.....	216,193	.....	6,609,682	47.11	2,444,878	4,164,804	29.68	48,350S	90,995S	.....	.....
Owen Sound	15,000	.....	.....	.....	75,000*g*	90,000	6.84	31,402	58,598	4.45	8,139S	17,814S	.....	4,316D*g*
Peterborough	735,160	527,920	.....	.....	284,000*g*	1,547,080	67.05	627,052	920,028	39.88	944S	31,666S	.....	6,405D*g*
Port Arthur	1,686,648	184,718	469,634	.....	58,187 *t*	2,399,187	117.58	1,468,699	930,488	45.60	6,680S	80,789S	5,700D	19,925S
St. Catharines	523,200	168,733	.....	42,495	.....	734,428	27.19	307,044	427,384	15.83	24,095S	31,432S	.....	.....
St. Thomas	261,117	1,762	.....	.....	38,593*g*	301,473	18.69	.....	301,473	18.69	276S	13,262S	.....	6,365S*g* [3]
Sarnia	275,614	71,160	.....	73,544	584,328*e*	1,004,646	55.11	.....	1,004,646	55.11	12,906S	34,181S	.....	.....
Sault Ste. Marie	635,000*z*	*z*	.....	30,725	.....	665,725	28.18	401,833	263,892	11.17	309D	30,260S	.....	.....
Stratford	175,500	340,000	.....	84,121	64,130*g*	663,751	37.68	316,221	347,530	19.73	12,173S	10,789S	.....	7,367D*g*
Sudbury	116,755	197,768	.....	77,014	.....	391,537	16.02	12,912	378,625	15.49	8,500S	111,923S	.....	.....
Timmins	111,677	.....	.....	.....	.....	111,677	5.35	.....	111,677	5.35	10,284S	.....	.....	.....
Toronto	25,615,352	22,869,740	26,375,000	250,000	4,423,795 [4]	79,533,887	123.22	12,651,512	66,882,375	103.62	912,217S	156,319S [9]	8,418S	[5]
Welland	336,635	237,598	.....	61,353	.....	635,586	60.30	230,833	404,753	38.40	3,840S	17,506S	.....	.....
Windsor	1,614,732	1,791,306	[8]	1,848,249	.....	5,254,287	51.73	.....	5,254,287	51.73	54,937S	24,115S [9]	.....	.....
Woodstock	22,361	44,390	.....	24,597	.....	91,348	8.27	54,149	37,199	3.37	24,699S	11,204S	.....	.....
York Township	497,083	332,524	689,714	155,044	.....	1,519,321	20.73	.....	1,519,321	20.73	11,300S	9,609D [9]	?	.....
Twp. of East York	158,153	213,552	.....	44,358	.....	416,013	10.98	.....	416,013	10.98	14,229S	15,624S	.....	.....
Scarborough Twp.	753,998	223,981	.....	5,706	.....	983,685	45.86	.....	983,685	45.86	9,373S	3,905S	.....	.....
Etobicoke Twp.	778,547	148,916	.....	47,039	.....	974,502	65.83	.....	974,502	65.83	22,689S [7]	13,890S	.....	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

e Elevator.
g Gas.
t Telephone.
S Surplus.
r Guelph Junction Railway.
z Waterworks and electric light combined.
D Deficit.
[1] Gas plant owned by Ont. Shore Gas Co., under agreement, but payments in arrears.
[2] London and Port Stanley Railway.

¶ AS REPORTED BY THE MUNICIPALITY

[3] Without depreciation.
[4] Made up of Exhibition, $2,658,600; Royal Winter Fair, $1,382,853; abattoir, $300,342; ferries, $82,000.
[5] Exhibition, $104,864D; Royal Winter Fair, $81,558D; abattoir, $4,752D; ferries, $42,971D.
[6] Electric light and gas.
[7] Before debt charges or depreciation.
[8] S.W. & A. Rly. guarantee of $4,730,371 not included.
[9] 1935 figure.
[10] Electric Light and Gas Plant.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			Area in Square Miles	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1936			1936 TAX LEVY UNPAID At Dec. 31st, 1936			ACCUMULATED TAX ARREARS (Inc. 1936 taxes unpaid)	
	Dominion Census		City's Report						School Administration Only	Municipal Only	Combined					
	1921	1931	1936		Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita	% of 1936 Levy	Amount	Per Capita
QUEBEC					(X)					*		†				
Chicoutimi (Dec. 31st, 1935)	8,937	11,877	12,931	1.9	$1,399,634	$108.23	$ 6,449,840	$499	$ 73,430	$ 154,035	$18.05	$ 47,889[8]	$ 3.80	31.1%	$ 115,512	$ 9.17
Granby	6,785	10,587	12,573	1.5	‡	.....	6,724,743	535	67,738	113,619	14.42	21,151[2]	1.68	18.6%	51,798[3]	4.12
Hull (Apr. 30th, 1936)[7]	24,117	29,433	30,154	6.2	3,584,044	118 86	18,835,014	625	222,874	478,825	23.27	139,053[4]	4.61	29.0%	303,326[4]	10.06
Joliette	9,039	10,765	12,227	2.0	‡	.....	4,905.362	401	59,045	66,865	10.30	40,589	3.32	32.2%	68,004	5.56
Lachine	15,404	18,630	19,151	4.7	‡	.....	20,290,628	1,059	215,595	471,785	35.89	164,643	8.60	24.0%	266,217[5]	13.90
Levis (Apr. 30th, 1935)	10,470	11,724	11,768	3.5	639,114	54.31	5,937,348	504	24,882	211,356	20.07	65,917[8]	5.60	31.2%	129,114[8]	10.97
Montreal (Apr. 30th, 1936)	618,506	818,577	863,000	50.2	‡	.....	930,881,005	1,079	8,800,755	29,685,796[6]	44.61	9,735,890*w*	11.28	25.3%	15,170,396[6]	17.58
Outremont	13,249	28,641	29,719	1.5	5,589,812	188.09	36,097,312	1,215	301,256	830,819[7]	38.09	222,188	7.48	19.6%	396,682	13.58
Quebec (Apr. 30th, 1936)	95,193	130,594	147,000	8.8	‡	.....	117,547,734	800	1,150,960	3,824,894[15]	33.85	1,367,573	9.30	27.5%	4,394,570	29.89
St. Hyacinthe	10,859	13,448	15,307	1.7	1,252,631	81.83	12,956,677	846	75,051	176,066	16.41	26,615	1.74	10.6%	43,295[8]	2.83
St. Johns (Dec. 31st, 1935)	7,734	11,256	11,693	2.1	‡	.....	10,647,675	911	71,712	163,094	20.08	62,693	5.36	26.7%	178,952	15.30
Shawinigan F. (June 30–36)	10,625	15,345	17,300	1.5	3,859,930	223.12	26,142,836	1,511	236,475	461,722	40.36	47,088	2.72	6.7%	88,654	5.12
Sherbrooke	23,515	28,933	30,908	4.8	4,462,521	144.38	26,560,290	859	*m*	589,054	19.06	133,407	4.32	22.7%	246,934	7.99
Sorel	8,174	10,320	11,129	3.1	1,273,200	111.40	5,010,950	450	34,000*x*	115,139	13.40	31,026*s*	2.79	26.9%	42,904*s*	13.85
Thetford Mines (Nov. 30–36)	8,272	10,701	10,715††	3.3	246,900	23.04	5,533,900††	516	53,447	119,846*w*	16.17	?	.....	.....	128,256*w*[9]	1.97
Three Rivers (Dec. 31–35)	22,367	35,450	40,185	5.0	9,412,581	234.23	28,167,950[17]	701	394,153	1,122,884	37.75	492,854	12.26	32.5%	1,467,896[16]	36.53
Valleyfield (Dec. 31st, 1935)	9,215	11,411	132,88	1.8	‡	.....	10,808,572	813	86,156	178,462	19.91	35,816[8]	2.70	20.1%	107,677[8]	8.10
Verdun	25,001	60,745	62,148	2.2	‡	.....	42,545,250	685	402,349	980,844	22.26	279,850	4.50	20.2%	401,298[1]	6.46
Westmount	17,593	24,235	26,000	1.5	5,542,758	213.18	67,107,992	2,581	*m*	1,580,386	60.78	307,728	11.84	19.5%	627,474	24.13
NEW BRUNSWICK																
Moncton	17,488	20,689	21,939	3.3	2,626,035	119.70	22,610,942	1,031	*m*	841,192	38.34	234,391	10.68	27.9%	242,541[10]	11.06
Saint John	47,166	47,514	50,000	14.3	3,339,365	66.78	46,348,000	927	*m*	1,875,489	37.51	610,281	12.21	32.6%	998,013[11]	19.96
NOVA SCOTIA																
Glace Bay	17,007	20,706	25,000	9.7	1,087,045	43.48	5,150,850	206	*m*	374,983	15.00	109,355	4.37	29.1%	261,136[12]	10.45
Halifax (Apr. 30th, 1936)	58,372	59,275	59,275	6.7	9,049,692	152.67	58,263,755	983	*m*	2,168,715	36.59	555,244	9.37	25.6%	900,632[13]	15.19
Sydney	22,545	23,089	25,000	5.8	1,969,507	78.78	12,017,865	481	*m*	635,023	25.40	180,697	7.23	28.5%	383,704[14]	15.35
PRINCE EDWARD ISLAND																
Charlottetown	12,347	12,361	13,850	1.9	1,448,520	104.58	9,156,124	661	*m*	206,012	14.87	51,801	3.74	25.3%	131,942	9.53

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

m Included in municipal.
w Includes water taxes, but not metered water rates.
* Does not include water taxes unless otherwise noted.
† Includes current school taxes unpaid unless otherwise stated. Water taxes omitted unless otherwise stated.
(X) Not including bank loans in anticipation of debenture issues. For these, see third last column, next page.
s Not including school taxes.
x Approximate.
‡ Not segregated.
†† 1935 figure.

[1] After deducting reserve of $67,801. Includes school arrears of $113,990.
[2] Not including school or water taxes.
[3] After deducting reserve of $11,500. Includes school tax arrears of $19,324, but not water arrears of $11,020. Water levy, $39,228, not included in taxes.
[4] Not inclusive of school tax arrears, as fiscal year ended June 30th, 1936. For these, see page 10.
[5] After deducting reserve of $22,659. Tax figures do not include water taxes. Water tax levy, $102,042, arrears, $153,045, and reserve against this of $67,815.
[6] Includes water taxes, but not metered water rates. Also includes sales tax, income tax and special taxes for paving, etc. Reserve of $3,645,438 has been deducted.
[7] Includes sales and income taxes, $136,861, also business tax, $11,731.
[8] After deducting reserve of $6,457.
[9] After deducting reserve of $21,555.
[10] After deducting reserve of $123,032.
[11] After deducting reserve of $629,681. County uncollected taxes of $418,866 included with total.
[12] In addition, arrears of poll and special taxes of $67,763 and tax sale lands of $20,200, and reserve against all uncollected of $74,054.
[13] After deducting reserve of $552,867.
[14] Tax sale lands additional, $161,000. Reserve of $142,906 has been set off against this and not deducted from tax arrears.
[15] Includes water taxes, snow taxes and special taxes.
[16] After deducting reserve of $272,267.
[17] In addition, $23,434,400 temporarily exempt.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)					Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	SCHOOLS ¶		Local Improvements Owner's Share	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Per Capita	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
QUEBEC													
Chicoutimi (Dec. 31st, 1935)	$ 304,806	$23.57	$ ...	$1,830,799 [7]	$141.58	14.1%	$ 8,867	$ .69	$1,821,932	$140.89	See note [7]	$ 65,000 [8]	$ ...
Granby	256,400	20.39		874,700	69.57	6.9%	27,337	2.17	847,363	67.40	$ ...	...	...
Hull (Apr. 30th, 1937)	684,253	22.69	1,881,369	5,197,553	172.37	17.2%	506,835	16.81	4,690,718	155.56	...	...	274,855
Joliette	174,815	14.30	...	1,323,215	108.22	10.8%	276,606	22.62	1,046,609	85.60	...	...	...
Lachine	1,224,301	63.93	...	6,935,290	362.14	36.2%	1,446,891	75.55	5,488,399	286.59	...	229,188	...
Levis (Apr. 30th, 1935)	57,800	4.91	...	1,275,850	108.42	10.8%	...	...	1,275,850	108.42	...	27,000	...
Montreal (Apr. 30th, 1936)	45,643,818	52.89	45,878,036	321,238,695 [2]	372.23	37.2%	43,170,675	50.02	278,068,020	322.21	...	17,615,000	...
Outremont	1,478,082	49.74	?	7,424,828	249.83	24.9%	1,835,016	61.75	5,589,812	188.09	...	...	...
Quebec (Apr. 30th, 1936)	6,584,000	00.00	?	38,158,100	259.58	25.9%	5,490,353	37.35	32,667,747	222.23	1,731,590	3,472,756	...
St. Hyacinthe	247,334	16.16		1,955,507	127.75	12.7%	52,776	3.45	1,902,731	124.30	...	...	...
St. Johns (Dec. 31st, 1935)	168,154	14.38	...	1,423,590	121.75	12.1%	9,096	.78	1,414,494	120.97	...	5,000	...
Shawinigan Falls (June 30th, 1936)	1,403,500	81.13		5,487,000	317.17	31.7%	430,270	24.87	5,056,730	292.30	...	...	...
Sherbrooke	832,000	26.92	?	7,068,000 [3]	228.68	22.8%	1,000,142	32.36	6,067,858	196.32	...	...	...
Sorel	359,000	32.26		1,696,300	152.42	15.2%	...	...	1,696,300	152.42	21,427 [1]	29,250	...
Thetford Mines (Nov. 30th, 1936)	73,700	6.88		493,764	46.08	46.0%	...	...	493,764	46.08	...	9,139	...
Three Rivers (Dec. 31st, 1935)	2,141,200	53.28	5,128,985	12,485,600	310.70	31.1%	1,787,604	44.48	10,697,996	266.22	[6]	1,272,264 [6]	621,238
Valleyfield (Dec. 31st, 1935)	128,450	9.67		1,123,350	84.54	8.4%	...	...	1,123,350	84.54	...	14,000	...
Verdun	3,754,499	60.41	1,747,200	13,646,399	219.58	21.9%	2,393,915	38.52	11,252,484	181.06	...	...	398,649
Westmount	1,201,675	46.22	?	7,872,342	302.78	30.2%	2,263,031	87.04	5,609,311	215.74	...	...	?
NEW BRUNSWICK													
Moncton	1,241,500	56.59	...	5,067,132 [4]	230.97	23.0%	1,801,103	82.10	3,266,029	148.87	31,105	206,585	...
St. John	2,292,000	45.84	66,225	9,107,350 [5]	182.15	18.2%	2,991,643	59.83	6,115,707	122.31	206,272	489,351	...
NOVA SCOTIA													
Glace Bay	332,300	13.29	...	1,615,840	64.64	6.4%	301,146	12.05	1,314,694	52.59	...	15,000	...
Halifax (Apr. 30th, 1936)	2,655,322	44.80	478,376	15,573,389	262.73	26.2%	4,776,849	80.59	10,796,540	182.14	76,947	618,604	141,660
Sydney	395,000	15.80	...	3,686,000	147.44	14.7%	1,387,493	55.50	2,298,507	91.94	...	102,680	...
PRINCE EDWARD ISLAND													
Charlottetown	140,000	10.11	...	1,969,100	142.17	14.2%	340,580	24.59	1,628,520	117.58	84,155	69,720	...

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN GROSS DEBENTURE DEBT ABOVE

¶ See page 10 for school districts.

[1] Bank loans, unemployment relief, less $24,154 due from Provincial and Dominion Governments.

[2] In addition, a contingent liability *re* Montreal Metropolitan Commission, which at Apr. 30th, 1936, had a gross debt of $26,299,210. City also has contingent liabilities of approximately $5,821,250 for grants, guarantees, etc.

[3] In addition, $75,000 guaranteed.

[4] In addition, $280,000 bonds guaranteed, against which $27,234 sinking fund.

[5] Not including harbour debt of $1,197,642 assumed by the Dominion Government. In addition, taxpayers of Saint John bear 83.747% of the tax burden of the Municipality of the City and County of Saint John, which had a net debenture debt at Dec. 31st, 1935, of $2,519,986. City's share is approximately $2,110,000.

[6] Total bank loans not divided. [7] Includes overdue coupons. [8] Coupons due and unpaid, $129,966.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	PUBLIC UTILITIES DEBT AND OPERATIONS: GROSS DEBENTURE DEBT: Water Works	Others	GROSS TOTAL: Amount	Per Capita	SINKING FUNDS	NET PUBLIC UTILITIES DEBT (P.U. debt less P.U. sinking funds): Amount	Per Capita	Results for the Year (after Deduction of Operation, Depreciation, Debt Retirement and Interest Charges): Water Works	Others
QUEBEC									
Chicoutimi (Dec. 31st, 1935)	$ 241,490	$ 180,808*h*	$ 422,298	$32.66	$	$422,298	$32.66	$ 5,201S	$ .....
Granby	424,993 [1]	.....	424,993 [1]	33.80	‡	‡	.....	26,439S [2]	.....
Hull (Apr. 30th, 1937)	1,116,708	.....	1,116,708	37.03	10,033	1,106,674	36.70	3,875D	.....
Joliette	296,000	170,000*e*	466,000	38.11	‡	‡	.....	12,125S	41,037S*e*
Lachine	750,055 [1]	20,483*h*	770,538 [1]	40.23	‡	‡	.....	58,665S [2]	.....
Levis	636,736	.....	636,736	54.11	.....	636,736	54.11	?	.....
Montreal (Apr. 30th, 1936)	60,798,291 [1]	.....	60,798,291 [1]	70.45	‡	‡	.....	? S	.....
Outremont	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quebec (Apr. 30th, 1936)	7,372,757	700,000*x*	8,072,757	54.91	‡	‡	.....	? S	.....
St. Hyacinthe	650,100*z*	*z*	650,100	42.47	.....	650,100	42.47	6,626S*z*	*z*
St. Johns	395,000	.....	395,000	33.78	‡	.....	.....	12,168S	.....
Shawinigan F. (June 30–36)	1,196,800	.....	1,196,800	69.18	.....	1,196,800	69.18	?	.....
Sherbrooke	224,500	1,557,500 [3]	1,782,000	57.65	176,663	1,605,337	51.94	24,767S	[4]
Sorel	423,100	.....	423,100	38.01	.....	423,100	38.02	428D	.....
Thetford Mines	200,000	46,864*h*	246,864	23.04	.....	246,864	23.04	10,000S*x*	.....
Three Rivers (Dec. 31–35)	1,327,135	181,195*f*	1,508,330	37.53	222,915	1,285,415	31.99	11,182S	3,786S*f*
Valleyfield	263,157 [1]	.....	263,157	19.80	.....	263,157	19.80	26,549S [2]	.....
Verdun	1,161,426 [1]	100,000*h*	1,261,426	20.30	‡	‡	.....	110,954S [2]	.....
Westmount	.....	425,001*e*	425,000	16.35	358,447	66,553	2.56	99,561S	.....
NEW BRUNSWICK									
Moncton	1,335,500	116,532*h*	1,452,032	66.18	812,118	639,994	29.17	3,056S	.....
Saint John	3,161,956	793,005 [5]	3,954,961	79.10	1,178,619	2,776,342	55.53	14,749S	696S*e*
NOVA SCOTIA									
Glace Bay	165,500	89,040 [6]	254,540	10.18	26,891	227,649	9.11	1,145S	45,012S*e*
Halifax (Apr. 30th, 1936)	2,101,219	302,629*h*	2,403,848	40.55	657,000*x*	1,746,848	29.47	9,181S	.....
Sydney	549,000	80,000*h*,*x*	629,000	25.16	300,000	329,000	13.16	20,063S	.....
PRINCE EDWARD ISLAND									
Charlottetown	207,500	30,500*h*	238,000	17.18	58,000*x*	180,000	13.00	5,202S	.....

e Electric light.
h Housing.
z Waterworks and electric light combined.
S Surplus.
[1] At asset value.
[3] Electric light and power, $1,157,500; housing, $400,000.
[5] Hydro, $779,668; housing $13,337.
f Ferries.
x Approximate.
‡ Not segregated.
D Deficit.
[2] Before deduction of debt charges or depreciation.
[4] Electric light, $61,691S; gas, $677S.
[6] Electric light, $20,500; housing, $68,540.

QUEBEC SCHOOL DISTRICTS ¶

Catholic or Protestant	Assessment	Taxes Levied	Debenture Debt	Sinking Funds	Bank Loans or Overdrafts	Total School Taxes Uncollected **	
C. [7]	$ 6,518,368	$ 73,430	$ 304,806	$ 9,463	$	$ 39,165	Chicoutimi
C.	6,116,168	57,733	256,400	26,378	.....	18,830	Granby
P.	1,000,480	10,005	.....	.....	.....	494	
C.	18,716,154	210,468	684,253	101,961	18,000	159,292	Hull
P.	1,625,635	12,406	.....	.....	4,000	2,447	
C.	4,459,295	55,960	174,815	3,800	11,750	16,337	Joliette
P.	270,920	3,085	.....	.....	.....	1,342	
C.	5,136,685	43,391	263,000	.....	.....	.....	Lachine
C.	9,754,306	96,204	468,101	77,633	.....	.....	
P.	?	76,000	493,200	28,000	.....	.....	
C.	4,031,146	20,156	55,500	.....	.....	10,872	Levis
P.	185,400	1,200	.....	.....	.....	?	
C.	778,571,476	6,103,730	36,103,516	2,954,487	1,800,000 [1]	.....	Montreal
P.	160,000,000*x*	2,694,029	9,540,302 [2]	3,201,016	[3]	.....	
C.	13,921,168 [4]	74,275	381,500	15,000*x*	14,000	.....	Outremont
C.	13,508,946 [4]	58,707	266,000 [5]	4,500	.....	.....	
P.	9,419,102	168,273	830,582	107,992	.....	.....	
C.	112,631,160	1,068,486	6,404,000	1,519,205	137,029	.....	Quebec
P.	?	82,474	180,000	85,191	.....	.....	
C.	9,193,400	73,547	247,334	.....	6,500	.....	St. Hyacinthe
P.	228,280	1,504	.....	.....	.....	.....	
C. [8]	8,683,820	68,130	149,054	.....	3,300	19,777	St. Johns
P.	403,630	4,037	18,400	.....	.....	4,078	
C.	23,857,000*x*	207,759	1,166,000	161,415	2,000	28,147	Shawinigan Falls
P.	2,340,000*x*	28,716	237,500	53,882	5,835	791	
C.	20,771,139	145,398	610,000	68,334	.....	.....	Sherbrooke
P.	8,676,461	81,204	222,000	36,485	.....	.....	
C. [7]	3,448,725	33,143	359,000	.....	?	?	Sorel
P. [8]	86,975	600	.....	.....	650	191	
C.	5,344,700	53,447	73,700	.....	.....	24,499	Thetford Mines
C. [9]	40,763,500	387,253	2,141,200	65,216	.....	202,470	Three Rivers
P.	690,000	6,900	.....	.....	.....	?	
C.	10,381,089	79,691	146,500	.....	.....	17,991	Valleyfield
P. [8]	630,650	9,371	.....	.....	.....	273	
C.	30,088,300	309,023	2,114,500	76,024	92,610	.....	Verdun
P.	[6]	93,325	1,639,999	156,478	.....	.....	
C.	13,178,742	85,663	175,000	66,565	.....	.....	Westmount
P.	[6]	[6]	1,026,675	.....	.....	.....	

C Catholic. P. Protestant.

¶ As at June 30th, 1936. Quebec school taxes and sinking funds included with municipal figures only in order to make possible an approximate comparison with cities of other provinces. The fiscal years of school and municipal districts do not coincide. Schools are administered by separate bodies.
** These arrears are sometimes included in total arrears for the municipality; see page 8. In some instances school taxes are collected by the municipality, and are therefore not shown here.
(1) In addition, mortgages of $378,318. (x) Approximate.
(2) Includes $1,888,302, being Board's proportion of bond issues of Montreal Protestant Central School Board. The total debt of the Central Board at June 30th, 1936, was $5,500,000, against which were sinking funds of $238,963. Taxes due it from municipalities, $49,833.
(3) A mortgage of $131,000
(4) Includes portion of neutral panel.
(5) Includes $37,000 mortgage.
(6) In Montreal Protestant Central School Board.
(7) As at June 30th, 1935. (8) As at June 30th, 1934. (9) As at Dec. 31st, 1936.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION Dominion Census 1921	POPULATION Dominion Census 1931	POPULATION Town's Report 1936	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt) Amount	Net General Debenture Debt Per Capita	ASSESSED VALUE FOR TAXATION (a) Amount	ASSESSED VALUE FOR TAXATION (a) Per Capita	TAXES LEVIED 1936 Amount	TAXES LEVIED 1936 Per Capita	1936 Tax Levy Unpaid As at Dec. 31, 1936 Amount	ACCUMULATED TAX ARREARS (Incl. 1936 Taxes Unpaid) (After deducting reserve, if any) Amount	ACCUMULATED TAX ARREARS Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After deducting reserve, if any) Amount	TAX SALE LANDS Per Capita
BRITISH COLUMBIA				(X)										
Chilliwack	1,767	2,461	2,600	$165,070	$63.49	$1,024,140	$394	$ 66,383	$25.53	$10,905	$16,448	$ 6.33	$ 13,112	$ 5.04
Cranbrook	2,725	3,067	3,067	183,476	59.83	1,265,456	413	69,407	22.63	12,231	20,553 [1]	6.70	2,368	.77
Fernie	2,802	2,732	2,300	18,842	8.20	1,086,242	472	50,795	22.08	16,917	26,797 [15]	11.65	79,111 [16]	34.40
Kamloops	4,501	6,167	6,167	254,009	41.18	3,955,713	641	173,976	28.21	35,452	53,061	8.60	43,534	7.06
Kelowna	2,520	4,655	4,899	99,822	20.38	2,499,079	510	118,613	24.21	7,451	12,030	2.46	39,123	7.99
Nanaimo	6,559	6,745	7,000	283,734	40.53	2,167,783	310	141,053	20.15	20,131	29,331	4.19	58,044	8.29
Nelson	5,230	5,992	7,000	342,662	48.95	3,624,821	518	124,970	17.85	19,855	32,279	4.61	31,328	4.48
Port Alberni	1,056	2,356	2,500	33,887	13.55	953,488	381	46,368	18.55	8,300	15,625	6.25	72,068	28.83
Prince George	2,053	2,479	2,479	9,877	3.98	741,062	298	51,150	20.63	?	22,236	8.97	284,274	114.67
Prince Rupert	6,393	6,350	6,300	‡	.....	3,297,642	523	220,287	34.97	83,283	477,866 [2]	75.85	398,779	63.30
Revelstoke	2,782	2,736	2,735	44,445	16.26	1,466,565	536	56,121	20.52	11,405	17,747	6.49	64,000	23.40
Rossland (Dec. 31st, 1935)	2,097	2,848	2,848	?	.....	800,100	281	47,042	16.52	?	24,044	8.44	4,064	1.43
Trail	3,020	7,573	9,000	481,697	53.53	5,511,020	612	188,978	21.00	21,036	32,672	3.63	1,435	.16
Vernon	3,685	3,937	4,300	32,111	7.47	2,260,040	526	108,389	25.21	12,172	17,218	4.00	126,177	29.34
ALBERTA														
Camrose	1,892	2,258	2,250	85,484	38.00	1,568,854	697	74,527	33.12	31,338	61,141 [3]	27.17	20,160 [3]	8.96
Drumheller	2,499	2,987	3,000	114,514	38.17	1,750,840	583	138,650	46.22	40,318	47,863	15.95	2,906	.97
Red Deer	2,328	2,344	2,377	93,367	39.28	1,381,883	581	62,399	26.25	7,516	32,089	13.50	104,326	43.89
Wetaskiwin	2,061	2,125	2,130	72,737	34.15	1,915,000	899	74,244	34.86	12,736	50,207	23.57	20,000	9.39
SASKATCHEWAN														
Biggar	1,535	2,369	1,956	44,251	22.62	1,098,776	562	51,847	26.51	9,112	11,314	5.78	87,314 [4]	44.64
Estevan	2,290	2,936	2,900	142,615	49.18	2,115,412	729	103,973	35.85	65,177	199,757	68.88	114,611 [5]	39.52
Kamsack	2,002	2,087	2,000	26,878	13.44	1,039,909	520	47,348	23.67	6,163	26,058	13.03	10,623 [6]	5.31
Melville	2,808	3,891	3,992	396,941	99.43	2,126,526†	533	107,051	26.82	?	141,378	35.42	78,980 [7]	19.78
North Battleford	4,108	5,986	4,719	315,998	66.96	3,273,540	666	161,017	34.12	50,822	125,630	26.62	?	.....
Prince Albert (Dec. 31st, 1935)	7,430	9,905	9,905	2,204,332	222.54	6,721,413	679	371,692	37.53	148,095	339,700	34.30	635,482	64.16
Swift Current	3,518	5,296	5,065	?	.....	3,373,478	666	144,331	28.50	?	?	.....	?	.....
Weyburn	3,193	5,002	5,325	216,973	40.75	3,317,839†	623	151,050	28.37	82,490	230,470	43.28	72,565 [10]	13.63
Yorkton	5,151	5,027	5,051	239,153	47.35	3,973,131	787	189,992	37.61	67,266	103,885	20.57	198,554 [8]	39.31
MANITOBA														
Dauphin	3,885	3,971	4,150	248,312	59.83	2,017,615	486	122,687	29.56	24,299	37,339	9.00	19,742 [11]	4.76
Portage la Prairie (Dec. 31st, 1935)	6,766	6,597	6,652	212,982	32.02	3,926,280	590	183,243	27.55	70,503	151,519	22.78	31,238 [14]	4.70
Selkirk	3,726	4,486	3,500	117,257	33.50	1,946,610	556	83,977	23.99	29,855	53,258	15.22	109,082 [12]	31.17
Transcona (Dec. 31st, 1935)	4,185	5,747	5,341	981,769	183.82	2,094,400	392	134,595	25.20	?	98,586	18.46	?	.....
The Pas	1,858	4,030	3,000	26,068	8.69	1,345,000	448	80,861	26.95	28,003	79,010 [13]	26.34	25,854 [13]	8.62

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
‡ Not segregated.
† 1935 figure.
[1] Reserve of $12,392 against this.
[2] After deducting reserve of $113,656.
[3] Reserve against tax arrears has been deducted by the Institute; $60,000 for accumulated arrears, $21,439 tax sale lands.
[4] After deducting reserve of $16,000.
[5] After deducting reserve of $194,887.
[6] After deducting reserve of $41,006.
[7] After deducting reserve of $117,158.
[8] After deducting reserve of $171,371.
[10] Tax title property, less reserve.
[11] After deducting reserve of $63,066.
[12] After deducting reserve of $125,000.
[13] Reserve of $69,320 has been divided—$50,000 against tax arrears, balance tax sale lands.
[14] After deducting reserve of $83,173 against tax arrears, tax sale lands, etc.
[15] Reserve of $20,000 against this.
[16] Covered by reserve.

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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation o. debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
BRITISH COLUMBIA												
Chilliwack	$ 79,000	$ 58,909	$367,100	$141.19	18.8%	$202,030	$77.70	$165,070	$ 63.49	$	$	$?
Cranbrook	76,500	141,496 [1]	588,040	191.73	25.6%	302,329	98.57	285,711	93.16	.....	11,216	92,882 [1]
Fernie	31,000	.....	167,500	72.83	9.7%	88,158	38.33	79,342	34.50	.....	37,226 [3]	.....
Kamloops	150,000	55,343 [1]	1,215,293	197.06	26.3%	820,703	133.08	394,590	63.98	.....	42,450	33,834
Kelowna	123,000	.....	581,000	118.60	15.8%	398,322	81.31	182,678	37.29	.....	.....	.....
Nanaimo	.....	.....	945,100	135.01	18.0%	337,212	48.17	607,888	86.84	7,000	152,800 [4]	.....
Nelson	163,000	89,413	1,107,512 [5]	158.22	21.1%	427,462	61.07	680,050	97.15	.....	51,271	49,505 [1]
Port Alberni	18,500	5,750	201,700	80.68	10.8%	60,813	24.33	140,887	56.35	.....	9,000	2,342 [1]
Prince George	.....	.....	147,000	59.30	7.9%	69,784	28.15	77,216	31.15	.....	12,378	.....
Prince Rupert	182,600	908,596 [1]	1,775,094	281,76	37.6%	245,460	38.96	1,529,634	242.80	.....	.....	?
Revelstoke	8,000	.....	412,000	150.64	20.1%	102,628	37.52	309,372	113.12	44,000	18,061	.....
Rossland (Dec. 31st, 1935	32,000		222,000	77.95	10.4%	47,986	16.85	174,014	61.10	.....	6,092 [3]	.....
Trail	100,692	165,431	991,081	110.12	14.5%	432,942	48.10	558,139	62.02	11,000	48,854	66,771
Vernon	.....	.....	171,018 [6]	39.77	5.3%	65,872	15.32	105,146	24.45	.....	390	.....
ALBERTA												
Camrose	55,833	.....	169,801	75.47	10.1%	84,317 [7]	37.47	85,484	38.00	.....	.....	.....
Drumheller	47,833	.....	138,000	46.00	6.1%	.....	.....	138,000	46.00	.....	.....	.....
Red Deer	47,400	26,403	162,259	68.26	9.1%	.....	.....	162,259	68.26	.....	.....	.....
Wetaskiwin	3,300	35,137	202,714 [8]	95.17	12.7%	43,541 [7]	20.44	159,173	74.73	See note [8]	.....	.....
SASKATCHEWAN												
Biggar	44,552	.....	134,614	68.82	9.2%	29,536	15.10	105,078	53.72	.....	.....	.....
Estevan	35,134	37,006	214,641 [9]	74.01	9.9%	23,600 [10]	8.13	191,041	65.88	.....	23,650	.....
Kamsack	3,500*x*	13,836	78,871	39.44	5.3%	.....	.....	78,871	39.44	.....	.....	.....
Melville	.....	.....	460,801	115.43	15.4%	.....	.....	460,801	115.43	.....	.....	.....
North Battleford	206,577	214,442 [1]	1,056,019	223.78	29.8%	544,898	115.47	511,121	108.31	.....	10,000	89,509 [1]
Prince Albert (Dec. 31st, 1935)	267,045	.....	3,688,680	372.41	49.7%	1,074,424	108.48	2,614,256	263.93	.....	154,000	.....
Swift Current	246,500	?	1,441,126	284.53	37.9%	111,087 [11]	21.93	1,330,039	262.60	.....	212,347	.....
Weyburn	136,611	41,604	769,181	144.45	19.3%	337,109	63.31	432,072	81.14	.....	24,089	.....
Yorkton	128,718	19,158 [1]	458,690 [12]	90.81	12.1%	.....	.....	458,690	90.81	See note [12]	62,500 [13]	.....
MANITOBA												
Dauphin	125,000	22,466 [1]	626,000 [14]	150.84	20.1%	46,224	11.14	579,766	139.70	.....	.....	.....
Portage la Prairie..(Dec.31st, 1935)	70,000*x*	18,000 [1]	1,055,500	158.67	21.2%	447,747	67.31	607,753	91.36	.....	?	3,274
Selkirk	10,000	48,800	221,063	63.16	8.4%	66,219	18.92	154,844	44.24	.....	.....	.....
Transcona.....(Dec. 31st, 1935)	118,243	.....	1,130,616 [15]	211.69	28.2%	.....	.....	1,130,616	211.69	.....	[16]	.....
The Pas	5,000	21,068 [1]	270,745	90.25	12.0%	14,043	4.68	256,702	85.57	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements.
[3] Provincial Government advance.
[4] Includes government loans of $120,800 for relief, etc.
[5] In addition, bonds of $50,000 guaranteed.
[6] Includes $25,000 unsold bonds.
[7] An investment fund, due to sale of public utilities, not a sinking fund.
[8] Includes $28,019 unsold debentures, against which bank loans of $20,100.
[9] Includes principal in default.

x Approximate.

[10] Bonds held as security against electric light debt outstanding.
[11] In addition, trust fund of $260,415.
[12] Includes $66,618 unsold bonds, against which bank loan of $61,825. Also $117,163 electric light bonds assumed and payable by Canadian Utilities, Ltd.
[13] School boards have also borrowed $46,827 against tax arrears.
[14] Includes $75,800 unsold debentures.
[15] Debt consolidated. Includes $60,562, being share of Greater Winnipeg Water District net debt.
[16] Debenture interest past due, $173,417.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Others
BRITISH COLUMBIA												
Chilliwack	$	$	$	$	$	$	$	$	$	$	$	$ .....
Cranbrook	128,000	60,000	7,400	.....	195,400	63.71	93,165	102,235	33.33	12,355S	14,993S	.....
Fernie	65,500	7,500	.....	.....	73,000	31.74	12,500	60,500	26.30	14,897S [10]	11,239S [10]	.....
Kamloops	213,000	450,500 [1]	35,850	.....	699,350	113.40	558,769	140,581	22.80	11,418S	[1]	.....
Kelowna	227,000z	z	11,500	.....	238,500	48.68	155,644	82,856	16.91	2,031S	16,139S	.....
Nanaimo	500,000	.....	35,100	.....	535,100	76.44	210,946	324,154	46.31	7,377S	.....	.....
Nelson	30,000	420,000	11,000	50,000g	511,000	73.00	173,612	337,388	48.20	29,660S	81,669S	[2]
Port Alberni	147,500	[1]	7,700	.....	155,200	62.08	48,200x	107,000	42.80	8,527S	.....	.....
Prince George	31,000	56,000	27,000	.....	114,000	45.99	45,661	67,339	27.17	5,866S	6,069S	.....
Prince Rupert	313,500	[1]	39,300	20,550t	373,350	59.26	‡	‡	‡	7,113S	17,230S	.....
Revelstoke	124,000	227,000	.....	.....	351,000	128.34	86,073	264,927	96.86	2,751D	821S	.....
Rossland (Dec. 31st, 1935)	122,000	.....	.....	.....	122,000	42.84	.....	.....	?	701S	.....	.....
Trail	202,900	.....	5,700	.....	208,600	23.18	132,158	76,442	8.49	13,103S	.....	.....
Vernon	114,118	.....	900	.....	115,018	26.75	41,983	73,035	16.98	11,092S	.....	.....
ALBERTA												
Camrose	55,620 [1]	12,960 [1]	.....	.....	68,580	30.47	84,317 [3]	.....	.....	.....	.....	.....
Drumheller	23,486	.....	.....	.....	23,486	7.83	.....	23,486	7.83	1,354S	.....	.....
Red Deer	14,349	54,543	.....	.....	68,892	28.98	.....	68,892	28.98	4,205S	2,651D	.....
Wetaskiwin	126,378 [4]	3,599 [1]	.....	.....	129,977	61.02	43,541	86,436	40.58	.....	.....	.....
SASKATCHEWAN												
Biggar	45,862	.....	.....	.....	75,862	38.78	15,035	60,827	31.10	1,535D	.....	.....
Estevan	58,253	13,773 [1]	.....	.....	72,026	24.84	23,600	48,426	16.70	5,449D	.....	.....
Kamsack	35,151	16,842	.....	.....	51,993	26.00	.....	51,993	26.00	3,807D	8,393S	.....
Melville	63,860	.....	.....	.....	63,860	16.00	.....	63,860	16.00	4,622S [5]	.....	.....
North Battleford	189,000	154,000	.....	.....	343,000	72.68	147,877	195,123	41.35	12,900S	12,972S	.....
Prince Albert (Dec. 31st, 1935)	580,185	[1]	.....	.....	580,185	58.57	170,261	409,924	41.39	10,521S	.....	.....
Swift Current	541,420	301,415	.....	.....	842,835	166.40	[6]	.....	166.40	14,000S	30,048S	.....
Weyburn	286,382	76,813	.....	.....	363,195	68.21	148,096	215,099	40.39	1,123D	47,548S	.....
Yorkton	102,374	117,163 [1]	.....	.....	219,537	43.46	.....	219,537	43.46	1,353S	[1]	.....
MANITOBA												
Dauphin	185,499	140,646	5,309	.....	331,454	79.87	.....	331,454	79.87	9,607D	18,928S	.....
Portage la Prairie (Dec. 31st, 1935)	700,000	[9]	.....	.....	700,000	105.23	305,229	394,771	59.34	1,408S	.....	.....
Selkirk	26,500	.....	11,087	.....	37,587	10.74	.....	37,587	10.74	621S	11,574S	.....
Transcona (Dec. 31st, 1935)	[7]	.....	88,285	60,562 [8]	148,847	27.87	.....	148,847	27.87	?	.....	.....
The Pas	145,000	90,000	9,677	.....	244,677	81.56	14,043	230,634	76.88	602S	7,743S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

g Gas.
x Approximate.
S Surplus.
[1] Plant has been sold.
[2] Gas, $912D; street railway, $9,394D.
[3] Investment fund due to sale of public utilities; not a sinking fund.
[4] Includes sewer debentures. Waterworks plant has been sold.
t Telephone.
z Waterworks and electric light combined.
D Deficit.
‡ Not segregated.

¶ AS REPORTED BY THE MUNICIPALITY

[5] After interest charges at 1% only.
[6] Have $260,415 in a trust fund.
[7] Debt consolidated.
[8] Share of net debt of Greater Winnipeg Water District.
[9] Government has taken over plant and assumed debenture debt.
[10] Before debt charges.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1936		1936 TAX LEVY UNPAID as at Dec. 31, 1936	ACCUMULATED TAX ARREARS (Including 1936 Taxes Unpaid) After deducting reserve, if any	
	Dominion Census		Town's Report									
	1921	1931	1936	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita
ONTARIO				(X)								
Alexandria	2,195	2,006	1,931[3]	$ 15,278	$ 7.92	$ 543,591[3]	$281	$ 37,429	$19.38	$12,185	$28,069	$14.54
Almonte	2,426	2,415	2,517[3]	137,069	54.46	1,097,792[3]	436	66,344	26.36	6,076	13,528	5.37
Amherstburg	2,769	2,759	2,879	115,367	40.07	2,366,050	822	99,791	34.66	29,682	54,915[7]	19.07
Arnprior	4,077	4,023	4,227	159,865	37.82	2,050,160	485	116,827	27.64	32,071	63,935[8]	15.12
Aurora	2,307	2,587	2,765	284,842	103.02	1,580,199	571	72,106	26.08	10,727	26,953	9.75
Aylmer	2,194	2,283	1,992	29,121	14.62	1,349,491	677	54,942	27.58	9,325	17,453	8.76
Barrie	6,936	7,776	8,126	414,399	51.00	4,734,279	583	236,895	29.15	46,924	103,090[9]	12.69
Blind River	1,843	2,805	2,621	29,775	11.36	713,090	272	68,367	26.09	23,237	37,941[10]	14.48
Bowmanville	3,233	4,080	3,650	358,850	98.31	2,256,400	618	126,279	34.60	20,516	43,405	11.89
Bracebridge	2,451	2,436	2,589	239,034	92.32	1,019,929	394	63,402	24.49	15,469	38,124	14.72
Brampton	4,527	5,532	5,447[3]	504,692	92.66	5,164,566[3]	948	195,000*x*	35.80	?	58,673	10.77
Brockville	10,040	9,736	9,903	574,188	57.98	6,848,230	692	350,456	35.39	45,327	66,909	6.76
Burlington	2,709	3,046	3,639	537,260	147.64	2,630,075	723	137,675	37.83	31,434	64,996	17.86
Campbellford	2,890	2,744	2,858	203,738	71.29	1,419,385	497	80,042	28.01	12,910	28,662	10.03
Carleton Place	3,841	4,105	4,275	198,021	46.32	1,990,590	466	114,954	26.89	15,761	37,051	8.67
Cobalt	4,449	3,885	3,072[3]	28,373	9.24	764,850[3]	249	68,060	22.15	?	51,401	16.73
Cobourg	5,327	5,834	5,755	292,836	50.89	3,068,850	533	167,069	29.03	26,299	64,686[11]	11.24
Cochrane	3,306	3,963	3,214	115,685	36.00	1,829,264	569	91,714	28.54	21,759	39,828[12]	12.39
Collingwood	5,882	5,809	5,498	234,242	42.61	3,888,137	707	190,487	34.65	37,664	115,432	21.00
Copper Cliff	2,597	3,173	3,539	16,470	4.65	4,651,796	1,314	79,087	22.35	140	546	.16
Dundas	4,978	5,026	4,930	461,688	93.65	3,997,450	811	176,120	35.72	42,938	161,310[13]	32.72
Dunnville	3,224	3,405	4,011	138,945	34.64	2,163,640	539	99,727	24.86	8,008	19,373[14]	4.83
Eastview	5,324	6,686	6,852	500,565	73.05	1,125,046	164	120,841	17.64	29,697	95,988[15]	14.01
Elmira	2,016	2,170	2,065	81,752	39.59	1,207,896	585	62,214	30.13	4,967	6,942[16]	3.36
Fergus	1,796	2,594	2,785	254,345	91.33	1,402,046	503	73,992	26.57	6,585	14,358	5.16
Forest Hill	.....	5,207	9,174[17]	2,649,883	288.85	11,882,120[18]	1,295	542,389	59.12	87,831	158,629[4]	17.29
Fort Erie[2]	3,947	5,904	5,520	1,618,056	293.13	5,224,780	947	299,776	54.31	60,871	87,504[19]	15.85
Fort Frances	3,109	5,470	5,500	444,262	80.78	4,071,605	740	213,036	38.73	39,085	73,081[20]	13.29
Gananoque	3,694	3,592	3,305	339,718	102.79	1,841,870	557	115,485	34.94	28,168	59,405[6]	17.97
Georgetown	2,061	2,288	2,214	96,521	43.60	1,266,155	572	63,452	28.66	14,220	36,756[5]	16.60
Goderich	4,107	4,491	4,320[3]	143,193	33.15	2,085,991	483	118,906	27.52	26,578	60,245[21]	13.95

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

x Approximate.

[2] Amalgamated with Bridgeburg, Dec. 31st, 1931.

[3] 1935 figures.

[4] After deducting reserve of $13,961.

[5] After deducting reserve of $6,577.

[6] After deducting reserve of $9,943.

[7] In addition, tax sale lands, etc., $18,404.

[8] After deducting reserve of $9,439. In addition, tax sale lands of $28,441, against which $12,798 reserve.

[9] In addition, $11,258 tax sale lands

[10] Tax sale lands of $31,116 additional. Reserve against these, $18,069.

[11] After deducting reserve of $21,029.

[12] In addition, tax sale lands $34,520.

[13] In addition, tax sale lands $8,583.

[14] In addition, tax sale lands $12,523.

[15] Including $54,992 registered properties, but after deducting reserve of $97,765.

[16] After deducting reserve of $8,838.

[17] 1937 population, 10,208.

[18] Drop from previous year due to taking over of income tax by the Province.

[19] Not including registered properties of $112,054, reserve of $19,033, nor tax sale lands of $56,607 covered by reserve.

[20] After deducting reserve of $48,721. In addition $61,314 tax sale lands, against which $52,117 reserve. Drop in arrears due to clearing roll of dead taxes by first tax sale since 1932.

[21] In addition, tax sale lands $7,277.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Alexandria	$	$	$ 35,000	$ 18.13	2.4%	$	$	$ 35,000	$ 18.13	$	$ 28,069	$ .....
Almonte	70,954	1,111	370,177	147.07	19.6%	400	.16	369,777	146.91	.....	.....	400
Amherstburg	41,623	40,128 [1]	150,566 [2]	52.30	7.0%	.....	.....	150,566	52.30	3,000	60,524	.....
Arnprior	74,020	30,756	386,636 [3]	91.47	12.2%	159,394	37.71	227,242	53.76	.....	16,000	.....
Aurora	82,022	79,373	297,403	107.56	14.3%	.....	.....	297,403	107.56	.....	.....	.....
Aylmer	10,421	6,189 [1]	88,039	44.20	5.9%	.....	.....	88,039	44.20	.....	2,500	.....
Barrie	157,274	61,043	445,152	54.78	7.3%	.....	.....	445,152	54.78	.....	100,000	.....
Blind River	29,775	.....	66,876 [4]	25.51	3.4%	.....	.....	66,876	25.51	283,100	5,700	.....
Bowmanville	111,252	157,108	456,247	125.00	16.7%	7,245	1.99	449,002	123.01	.....	45,800	.....
Bracebridge	74,240	79,397	256,114	98.92	13.2%	.....	.....	256,114	98.92	2,176	18,406	.....
Brampton	?	?	563,592	103.47	13.8%	.....	.....	563,592	103.47	.....	45,000	.....
Brockville	244,973	102,875	574,188	57.98	7.7%	.....	.....	574,188	57.98	.....	78,903	.....
Burlington	196,045	232,476 [1]	733,373	201.53	26.9%	.....	.....	733,373	201.53	.....	50,905	.....
Campbellford	84,536	?	216,398	75.72	10.1%	.....	.....	216,398	75.72	.....	10,000	.....
Carleton Place	95,131	14,970	561,705	131.39	17.5%	.....	.....	561,705	131.39	.....	28,000	.....
Cobalt	28,373	.....	28,373	9.24	1.2%	.....	.....	28,373	9.24	.....	17,816	.....
Cobourg	39,480	243,104 [1]	607,448	105.55	14.1%	22,580	3.92	584,868	101.63	.....	61,500	.....
Cochrane	62,760	.....	276,045	85.89	11.5%	.....	.....	276,045	85.89	.....	.....	.....
Collingwood	105,807	2,650	935,369 [5]	170.13	22.7%	.....	.....	935,369	170.13	.....	38,500	.....
Copper Cliff	16,470	.....	16,470	4.65	.6%	.....	.....	16,470	4.65	.....	.....	.....
Dundas	123,184	249,663 [1]	601,750	122.06	16.3%	5,875	1.19	595,875	120.87	.....	41,373	.....
Dunnville	38,358	57,000	212,148	52.89	7.1%	.....	.....	212,148	52.89	.....	.....	.....
Eastview	24,075	327,923 [1]	558,544 [6]	81.51	10.9%	57,979	8.46	500,565	73.05	.....	19,300 [7]	.....
Elmira	.....	24,817	127,907	61.94	8.3%	.....	.....	127,907	61.94	.....	2,800	.....
Fergus	83,959	76,695	302,778	108.72	14.5%	.....	.....	302,778	108.72	.....	2,082	.....
Forest Hill	415,387	1,154,967	2,649,883	288.85	38.5%	.....	.....	2,649,883	288.85	33,667	.....	.....
Fort Erie	351,954	485,596	1,719,366 [8]	311.48	41.5%	.....	.....	1,719,366	311.48	See Note [8]	[9]	.....
Fort Frances	230,008	101,423	632,974	115.09	15.3%	58,079	10.56	574,895	104.53	.....	100,000	.....
Gananoque	60,493	?	429,681	130.01	17.3%	44,979	13.61	384,702	116.40	.....	17,500	.....
Georgetown	15,321	12,592	194,829	88.00	11.7%	.....	.....	194,829	88.00	.....	22,436	.....
Goderich	50,386	38,563	252,660 [10]	58.49	7.8%	.....	.....	252,660	58.49	.....	39,500	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN GROSS DEBENTURE DEBT ABOVE

[1] Total for local improvements.
[2] In addition, S.W. & A. Rly. guarantee said to be $99,650.
[3] Not including guarantee of $16,500, carrying charges which are paid by the town.
[4] In addition, unsold debentures of $319,333, against which bank loans of $283,100.
[5] Of this, $4,279 unsold.
[6] Includes $69,489 principal matured and unpaid.
[7] Interest due and unpaid, $83,421.
[8] Includes $230,265 matured and unpaid principal. Also $192,753 unsold bonds, against which bank loans of $185,157.
[9] Unpaid interest, $170,960. Cash in savings bank accounts, $215,255.
[10] In addition, guarantee of $150,000, Ont. W. Shore Rly. bonds, due 1938, against which sinking fund of $123,195. The railway is not operating, and town pays interest charges of $7,500 yearly.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Alexandria	$ 7,636	$ 12,085	$	$	$ 19,721	$10.21	$	$ 19,721	$10.21	$ 4,206S	$ 1,271S	$ .....
Almonte	172,588*y*	60,120	.....	.....	232,708	92.45	.....	232,708	92.45	7,997D [4]	?	.....
Amherstburg	18,012	17,187	.....	.....	35,199	12.23	.....	35,199	12.23	1,334D	51S [4]	.....
Arnprior	67,377	.....	.....	.....	67,377	15.94	.....	67,377	15.94	530D [4]	.....	.....
Aurora	12,561	.....	.....	.....	12,561	4.54	.....	12,561	4.54	1,200S	1,476S	.....
Aylmer	43,047	15,871	.....	.....	58,918	29.58	.....	58,918	29.58	10,612S	5,040S	
Barrie	9,207	17,934	.....	3,612*g*	30,753	3.78	.....	30,753	3.78	9,586S	13,609S	2,459D*g*
Blind River	37,101	.....	.....	.....	37,101	14.15	.....	37,101	14.15	2,940S [3]	.....	.....
Bowmanville	55,587	34,565	.....	.....	90,152	24.70	.....	90,152	24.70	2,187S	16,015S	.....
Bracebridge	16,497	583	.....	.....	17,080	6.60	.....	17,080	6.60	16,380S*z*	*z*	.....
Brampton	52,000*x*	6,900*x*	.....	.....	58,900	10.81	.....	58,900	10.81	7,107S [4]	2,342S [4]	.....
Brockville	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,149S	17,994S	1,281S*g*
Burlington	196,113	.....	.....	.....	196,113	53.89	.....	196,113	53.89	1,292S	.....	.....
Campbellford	.....	12,660	.....	.....	12,660	4.43	.....	12,660	4.43	947D	4,457S	.....
Carleton Place	326,812	36,872	.....	.....	363,684	85.07	.....	363,684	85.07	282S	9,878S	.....
Cobalt	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,314S	.....	.....
Cobourg	200,171	91,861	.....	.....	292,032	50.74	.....	292,032	50.74	2,428S	11,272S	.....
Cochrane	53,972	49,320	32,154	24,914 *t*	160,360	49.89	.....	160,360	49.89	80D	3,707S	1,411S *t*
Collingwood	47,127	.....	.....	654,000 *e*	701,127	127.52	.....	701,127	127.52	60D	3,301S	[2]
Copper Cliff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dundas	116,120	18,925	.....	.....	135,045	27.39	858	134,187	27.22	104S	559S	.....
Dunnville	31,638	41,565	.....	.....	73,203	18.25	.....	73,203	18.25	656S	6,234S [4]	.....
Eastview	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Elmira	20,573	22,153	3,429	.....	46,155	22.35	.....	46,155	22.35	1,057S	4,911S	.....
Fergus	30,147	14,972	3,314	.....	48,433	17.39	.....	48,433	17.39	117D	3,191S	.....
Forest Hill	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fort Erie	101,309	.....	.....	.....	101,309	18.35	.....	101,309	18.35	744S	.....	.....
Fort Frances	105,170 [1]	8,534	.....	16,929 *t*	130,633	23.75	.....	130,633	23.75	537D	32,641S	3,238S *t*
Gananoque	44,984	.....	.....	.....	44,984	13.61	.....	44,984	13.61	184S	.....	.....
Georgetown	76,934	8,111	13,263	.....	98,308	44.40	.....	98,308	44.40	693S	2,592S [4]	.....
Goderich	66,813	42,654	.....	.....	109,467	25.34	.....	109,467	25.34	1,448S	2,635S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

e Grain elevator.
t Telephone.
z Electric light and waterworks combined.
S Surplus. *x* Approximate.
g Gas.
y Waterworks and sewers.
D Deficit.

¶ AS REPORTED BY THE MUNICIPALITY.

[1] Includes amount of $25,697 under local improvement plan.
[2] Elevator company paid carrying charges to town in 1936.
[3] Before deduction of debt charges.
[4] 1935 figure.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1936		1936 TAX LEVY UNPAID as at Dec. 31, 1936	ACCUMULATED TAX ARREARS (Including 1936 Taxes Unpaid) After deducting reserve, if any	
	Dominion Census		Town's Report									
	1921	1931	1936	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita
ONTARIO				(X)								
Grimsby	2,004	2,198	1,976	$289,604	$146.56	$1,589,728	$805	$107,812	$54.56	$24,644	$59,442[16]	$30.08
Haileybury	3,743	2,813	2,703	160,248	59.28	1,281,914	474	83,622	30.94	33,081	85,429[10]	31.61
Hanover	2,781	3,077	3,061	321,618†	105.07	1,422,139	465	81,785	26.72	15,178†	28,347†	9.26
Hawkesbury	5,544	5,177	5,922	309,855	52.32	2,138,148	361	132,375	22.35	20,683	42,091[1]	7.11
Humberstone	1,524	2,490	2,563	60,417	23.57	821,697	321	55,476	21.64	7,118	23,645[11]	9.23
Hespeler	2,777	2,752	2,861	63,274	22.12	1,811,318	633	69,935	24.44	9,806	22,445	7.84
Huntsville	2,246	2,817	2,715	146,882	54.04	1,144,707	421	61,398	22.59	9,179	19,710	7.25
Ingersoll	5,150	5,233	5,158†	136,632	26.49	3,020,955	586	150,352	29.15	24,629	47,825[12]	9.27
Kapuskasing	.....	3,819	3,351	730,007	217.84	2,335,364[2]	697	182,325	54.41	9,681	19,853	5.92
Kenora	5,407	6,766	8,000	538,377	67.30	4,687,351	586	236,125	29.52	38,709	46,384[3]	5.80
Kincardine	2,077	2,465	2,468	150,410	60.94	1,177,088	477	66,524	26.95	14,953	33,831	13.71
Kingsville	1,783	2,174	2,282	433,635	190.02	1,662,900	729	66,802	29.27	20,598	42,411[17]	18.58
Leamington	3,675	4,902	5,340	625,698	117.18	4,263,225	798	173,198	32.43	34,489	46,409[13]	8.69
Lindsay	7,620	7,505	7,151	389,472	54.47	4,262,810	596	227,985	31.88	40,220	40,214[4]	5.62
Listowel	2,477	2,676	2,872	107,402	37.40	1,689,883	589	69,274	24.12	11,184	22,382	7.79
Long Branch	.....	3,962	4,099	761,477	185.78	1,206,855	294	118,190	28.83	60,580	138,099[18]	33.69
Meaford	2,650	2,624	2,719	95,940	35.29	1,357,175	499	76,897	28.28	10,107	17,447	6.42
Merritton	2,544	2,523	2,543	164,655	64.75	1,727,380	679	95,065	37.38	8,350	16,683	6.56
Midland	7,016	6,920	6,690	1,126,829	168.44	5,046,107	754	266,042	39.77	61,490	[19]	.....
Mimico	3,751	6,800	6,875	1,695,156	246.57	4,095,240	596	281,251	40.91	94,120	188,569[8]	27.43
Napanee	3,038	3,497	3,061	208,509	68.11	1,753,829	573	101,488	33.15	17,120	29,975	9.79
New Liskeard	2,268	2,880	2,965	214,664	72.39	1,734,015	585	100,129	33.77	14,200	35,286[5]	11.90
Newmarket	3,626	3,748	3,491†	253,717	72.68	2,292,275†	657	118,690	34.00	25,837	48,307[15]	13.84
New Toronto	2,669	7,146	8,286	1,429,105	172.48	8,990,426[20]	1,085	379,478	45.79	96,617	190,084[21]	22.94
Oakville	3,298	3,857	3,868	359,796	93.01	3,116,809	806	166,257	42.98	27,057	65,685[6]	16.98
Orangeville	2,187	2,614	2,792†	490,829	175.80	1,830,027	655	90,079	32.26	?	26,720	9.57
Orillia	8,774	8,183	8,808	714,747	70.12	4,877,929	554	301,602	34.24	62,879	86,669[9]	9.84
Paris	4,368	4,137	4,315	212,749	49.30	2,623,387	608	123,425	28.60	13,018	26,405	6.12
Parry Sound	3,546	3,512	3,395	91,463	26.94	1,526,919	450	88,130	25.96	13,660	25,387	7.48
Pembroke	7,875	9,368	10,326	505,613	48.97	5,349,298	518	277,583	26.88	73,371	156,240[14]	15.13
Penetanguishene	4,037	4,035	4,061	174,407	42.94	1,204,445	297	80,270	19.77	33,030	60,659[22]	14.94
Perth	3,790	4,099	4,148	535,520	129.11	2,355,899	568	159,821	38.53	14,676	20,638	4.98

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000 $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page. † 1935 figure.
[1] After deducting reserve of $8,939.
[2] In addition, $1,605,675 outside town area is taxable for school purposes.
[3] After deducting reserve of $69,574.
[4] Reserve of $78,641 against uncollected taxes of $69,954; tax sale lands of $48,901 has been deducted.
[5] After deducting reserve of $6,500; tax sale lands $20,887 additional.
[6] After deducting reserve of $2,389. In addition, tax sale lands of $61,563.
[8] In addition, tax sale lands of $235,493, against which reserve of $105,503.
[9] After deducting reserve of $24,283. In addition, tax sale lands of $9,580.
[10] After deducting reserve of $30,000. In addition, tax sale lands of $6,379.
[11] In addition, tax sale lands of $13,064.
[12] After deducting reserve of $4,955. In addition, tax sale lands of $3,022.
[13] After deducting reserve of $40,135. In addition, tax sale lands of $13,434.
[14] Including tax sale lands of $77,490, and after deducting reserve of $80,308.
[15] After deducting reserve of $4,000.
[16] In addition, $19,278 tax sale lands. [17] In addition, $27,312 tax sale lands.
[18] In addition, tax sale lands of $127,637, against which $19,392 reserve.
[19] Total arrears $159,240, against which reserve of $139,478. In addition, tax sale lands of $20,903.
[20] Includes $4,053,566 assessable for schools and relief only.
[21] Includes tax sale lands of $57,813, and after deducting reserve of $143,854.
[22] After deducting reserve of $25,784. In addition, tax sale lands of $4,507.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Grimsby	$ 84,218	$?	$322,092	$163.00	21.7%	$	$	$322,092	$163.00	$	$ 22,000 [4]	$ .....
Haileybury	54,278	5,326	515,390	190.67	25.4%	.....	.....	515,390	190.67	.....	9,500	.....
Hanover (Dec. 31st, 1935)	63,775	69,265	486,651	158.98	21.2%	.....	.....	486,651	158.98	.....	.....	.....
Hawkesbury	.....	2,246	537,619	90.78	12.1%	.....	.....	537,619	90.78	.....	15,410	.....
Humberstone	60,417	.....	223,780	87.31	11.6%	.....	.....	223,780	87.31	.....	.....	.....
Hespeler	22,859	15,188	155,535	54.37	7.2%	.....	.....	155,535	54.37	.....	16,902	.....
Huntsville	18,354	2,406	172,511	63.47	8.5%	.....	.....	172,511	63.47	.....	7,490	.....
Ingersoll	52,746	?	372,796	72.27	9.6%	178,380	34.58	194,416	37.69	.....	46,204	.....
Kapuskasing	147,575	391,222	868,321	259.12	34.5%	.....	.....	868,321	259.12	.....	.....	.....
Kenora	299,534	143,021	1,336,234 [1]	167.03	22.3%	427,719	53.46	908,515	113.57	72,000	59,000	3,336 [2]
Kincardine	11,000	57,023	205,696 [5]	83.34	11.1%	10,302	4.17	195,394	79.17	.....	39,457	.....
Kingsville	80,328	175,180	519,776 [8]	227.77	30.4%	.....	.....	519,776	227.77	.....	[9]	.....
Leamington	116,500	335,291 [2]	834,137	156.21	20.8%	.....	.....	834,137	156.21	.....	.....	.....
Lindsay	120,576	210,545 [2]	615,537	86.08	11.5%	54,566	7.63	560,971	78.45	.....	13,067	.....
Listowel	20,271	40,961 [2]	161,832	56.35	7.5%	.....	.....	161,832	56.35	.....	.....	.....
Long Branch	262,766	485,288 [2]	991,038 [10]	241.78	32.2%	.....	.....	991,038	241.78	.....	.....	.....
Meaford	32,286	10,307	133,527	49.11	6.5%	.....	.....	133,527	49.11	.....	3,000	.....
Merritton	154,465	.....	218,084	85.76	11.4%	.....	.....	218,084	85.76	.....	.....	.....
Midland	167,530	744,616	1,315,244 [11]	196.60	26.2%	.....	.....	1,315,244	196.60	.....	[12]	.....
Mimico	424,029	534,492	1,962,414 [3]	285.44	38.1%	.....	.....	1,962,414 [3]	285.44	See note [3]	91,182	.....
Napanee	41,500	158,409 [2]	335,742	109.68	14.6%	.....	.....	335,742	109.68	.....	29,500	.....
New Liskeard	21,460	72,532	219,958	74.18	9.9%	.....	.....	219,958	74.18	.....	19,500	.....
Newmarket	109,860	80,351	303,370	86.90	11.6%	.....	.....	303,370	86.90	13,625	32,000	.....
New Toronto	172,529	813,143 [2]	1,804,584 [13]	217.79	29.0%	.....	.....	1,804,584	217.79	65,200	1,675 [14]	.....
Oakville	86,112	98,435	417,956	108.05	14.4%	.....	.....	417,956	108.05	46,000	47,500	.....
Orangeville	.....	?	501,435	179.60	23.9%	.....	.....	501,435	179.60	.....	.....	.....
Orillia	116,890	375,386 [2]	1,260,126	143.07	19.1%	21,045	2.39	1,239,081	140.68	.....	76,727	.....
Paris	60,708	?	359,703	83.36	11.1%	106,711 [7]	24.73	252,992	58.63	.....	30,000	.....
Parry Sound	26,630	20,147	314,322	92.58	12.3%	.....	.....	314,322	92.58	.....	.....	.....
Pembroke	326,196	17,787	835,132 [15]	80.87	10.8%	74,681	7.23	760,451	73.94	.....	.....	.....
Penetanguishene	11,274	49,567 [2]	227,149 [16]	55.93	7.5%	.....	.....	227,149	55.93	2,467	.....	.....
Perth	32,692	401,212 [2]	673,367	162.34	21.6%	.....	.....	673,367	162.34	.....	19,150	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

1 Includes $15,577 unsold bonds, but not $21,000 guaranteed bonds.
2 Total for local improvements.
3 Includes $140,657 unsold bonds, against which bank loans of $155,023; also $313,952 overdue principal.
4 In addition, owe county rates of $59,093.
5 In addition, $50,000 guaranteed bonds, Ont. W. Shore Rly., against which sinking funds to provide held by trust company. Interest of $2,500 paid by town.
6 Includes $189,396 principal due and unpaid, and Windsor, Essex and Lake Shore guarantee of $159,254.
7 1935 figures in "Red Book" should have shown a sinking fund of $97,074, with net debts corrected accordingly.
8 Includes $78,968 unpaid principal and $105,390, Windsor, Essex & Lake Shore Rly. guarantee; operations of railway discontinued.
9 Interest unpaid, $33,294.
10 Debt all issued by Township of Etobicoke, of which Long Branch once was a part; $184,964 principal overdue included.
11 Includes $248,819 principal due and unpaid.
12 Interest unpaid, $157,087.
13 Includes $386,796 overdue principal.
14 Also interest unpaid of $1,675.
15 Includes $147,381 overdue principal.
16 Includes $63,793 overdue principal. Also $2,672 Protestant Separate School debt.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Grimsby	$ 32,488	$	$	$	$ 32,488	$16.44	$	$ 32,488	$16.44	$ 2,319D	$	$ .....
Haileybury	76,506	.....	278,636	.....	355,142	131.39	.....	355,142	131.39	6,747D	.....	.....
Hanover (Dec. 31st, 1935)	140,695	24,338	.....	.....	165,033	53.91	.....	165,033	53.91	2,187D	2,817S	.....
Hawkesbury	97,764	.....	130,000 [6]	.....	227,764	38.46	.....	227,764	38.46	4,308S	.....	.....
Humberstone	148,363	15,000	.....	.....	163,363	63.74	.....	163,363	63.74	940S [2]	1,286S	.....
Hespeler	63,323	28,938	.....	.....	92,261	32.25	.....	92,261	32.25	1,363S	5,926S	.....
Huntsville	24,929	700	.....	.....	25,629	9.43	.....	25,629	9.43	691S [1]	7,866S [1]	.....
Ingersoll	145,006	79,800	4,386	.....	229,192	44.43	171,408	57,784	11.20	3,751S	3,884S	.....
Kapuskasing	.....	20,046	118,268	.....	138,314	41.28	.....	138,314	41.28	6,728S	15,104S	.....
Kenora	260,401	391,998	.....	32,702 *t*	685,101	85.64	314,963	370,138	46.27	3,318D	16,568S	3,719S *t*
Kincardine	24,539	20,445	.....	.....	44,984	18.23	.....	44,984	18.23	1,314S	1,874S	.....
Kingsville	58,236	27,915	.....	.....	86,151	37.75	.....	86,151	37.75	4,360S [1]	836S [1]	.....
Leamington	156,996	30,801	19,180	1,462*g*	208,439	39.03	.....	208,439	39.03	5,687S	9,050S [1]	3,686S*g*
Lindsay	89,042	82,457	.....	.....	171,499	23.98	.....	171,499	23.98	1,180S	11,000S	.....
Listowel	17,231	3,047	34,150	.....	54,430	18.95	.....	54,430	18.95	2,222S	2,836S	.....
Long Branch	193,152	19,431	16,978	.....	229,561	56.00	.....	229,561	56.00	808D	3,178S [1]	.....
Meaford	9,676	27,911	.....	.....	37,587	13.82	.....	37,587	13.82	1,101S	1,116S	.....
Merritton	26,899	18,530	8,000	.....	53,429	21.01	.....	53,429	21.01	299S	3,225S	.....
Midland	167,346*z*	*z*	21,069	.....	188,415	28.16	.....	188,415	28.16	807S	4,666S	.....
Mimico	175,800 [3]	86,364	5,094	.....	267,258	38.87	.....	267,258	38.87	1,945S	3,108S	.....
Napanee	107,825	19,408	.....	.....	127,233	41.57	.....	127,233	41.57	124S	9,676S	.....
New Liskeard	5,294	.....	.....	.....	5,294	1.79	.....	5,294	1.79	318S	.....	.....
Newmarket	49,653*z*	*z*	.....	.....	49,653	14.22	.....	49,653	14.22	1,113D*z*	*z*	.....
New Toronto	303,468	3,011	69,000	.....	375,479	45.31	.....	375,479	45.31	4,653S	5,808S	.....
Oakville	58,160*z*	*z*	.....	.....	58,160	15.04	.....	58,160	15.04	1,176D	8,446S	.....
Orangeville	10,220	386	.....	.....	10,606	3.80	.....	10,606	3.80	3,651S [1]	5,484S [1]	.....
Orillia	55,808	565,643	.....	.....	621,452	70.56	.....	621,452	70.56	4,884S	4,006S	.....
Paris	24,160	7,133	8,950	.....	40,243	9.33	.....	40,243	9.33	1,521S	5,036S	.....
Parry Sound	9,737	213,122	.....	.....	222,859	65.64	.....	222,859	65.64	604D	5,804S	.....
Pembroke	229,519	.....	.....	.....	229,519	22.23	74,681	154,838	14.99	2,935S	.....	.....
Penetanguishene	40,706	12,036	.....	.....	52,742	12.99	.....	52,742	12.99	768S [1]	1,719S [1]	.....
Perth	87,255	45,928	4,664	.....	137,847	33.23	.....	137,847	33.23	1,644S	5,638S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

g Gas.
z Waterworks and electric light combined.
S Surplus.
[1] 1935 figure.
t Telephone.
D Deficit.

¶ AS REPORTED BY THE MUNICIPALITY.

[2] After deducting operating charges only.
[3] Not including owners' share of local improvements, which has been placed under local improvements debt.
[6] Not inclusive of interest, total being $214,748.

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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1936		1936 TAX LEVY UNPAID as at Dec. 31, 1936	ACCUMULATED TAX ARREARS (Including 1936 Taxes Unpaid) After deducting reserve, if any	
	Dominion Census		Town's Report									
	1921	1931	1936	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita
ONTARIO				(X)								
Petrolia	3,148	2,596	2,720	$ 99,597	$ 36.62	$1,370,244	$504	$ 66,237	$24.35	$21,243	$48,525	$17.84
Picton	3,356	3,580	3,481	63,092	18.13	2,735,067	786	93,314	26.81	6,188	10,681	3.07
Port Colborne	3,415	6,503	6,194	1,092,124	176.32	7,827,804[11]	1,264	286,193	46.20	31,554	53,978[1]	8.71
Port Hope	4,456	4,723	4,564	291,563	63.88	2,858,544	626	157,294	34.46	20,939	58,002	12.71
Prescott	2,636	2,984	2,942	140,081	47.62	1,632,897	555	71,402	24.27	9,599	18,087	6.15
Preston	5,423	6,280	6,294	429,312	68.20	3,787,899	602	203,775	32.38	38,770	90,625[8]	14.40
Renfrew	4,906	5,296	5,366	455,186	84.83	3,478,530[4]	648	180,760	33.69	34,562	26,947[2]	5.02
Riverside	1,155	4,432	5,025	2,700,321	537.38	3,091,092	615	137,555	27.37	?	165,110[19]	32.85
Rockland	3,496	2,118	2,054	9,636	4.69	248,889	121	30,022	14.62	10,320	14,734[5]	7.17
St. Mary's	3,847	3,802	4,023	245,510	61.02	2,425,639	603	124,043	30.83	22,250	46,248[9]	11.50
Simcoe	3,953	5,226	5,678	460,020†	83.59	3,705,943	653	194,400	34.24	?	?	.....
Sioux Lookout	1,127	2,088	1,882	67,030	35.62	878,630	467	41,792	22.21	20,772	44,823	23.82
Smith's Falls	6,790	7,108	7,623	792,394	103.95	4,573,223	600	254,848	33.43	40,807	80,807[10]	10.60
Stamford Twp.	4,376	7,743	7,842	957,303	122.08	7,978,224	1,017	357,224	45.55	55,006	140,452[6]	17.91
Strathroy	2,691	2,964	2,886†	108,780	37.69	1,579,550†	548	79,115	27.41	?	12,734	4.41
Sturgeon Falls	4,125	4,234	4,993	219,579	43.98	2,108,036	422	109,307	21.89	33,051	50,509	10.12
Swansea	.....	5,031	5,504	929,505	168.88	3,865,194	702	238,896	43.40	78,152	127,358	23.14
Teck Twp.	1,170	9,129	17,122	1,409,962	82.35	5,114,188[12]	299	524,670[13]	30.64	90,854	150,915[14]	8.81
Tecumseh	978	2,129	2,436	410,501	168.51	1,001,070	411	41,345	16.97	10,626	35,333[7]	14.50
Thorold	4,825	5,092	4,985	573,623	115.07	2,862,570	574	170,366	34.18	41,908	84,928[3]	17.04
Tillsonburg	2,974	3,385	3,702	128,373	34.67	1,995,000	539	87,382	23.60	6,216	11,924	3.22
Tisdale Twp.	3,918	5,761	8,170†	367,579	44.99	3,665,061†	449	265,592[15]	32.51	57,770	119,136[16]	14.58
Trenton	5,902	6,276	6,462	508,453	78.68	3,577,269	554	205,049	31.73	67,820	187,858	29.07
Walkerton (Dec. 31st, 1935)	2,344	2,431	2,428	59,984	24.71	1,043,736	430	58,060	23.91	15,576	35,850	14.76
Wallaceburg	4,006	4,326	4,589†	110,843	24.16	2,391,415	521	123,621	26.94	25,327	69,238	15.09
Waterloo	5,883	8,095	8,266	644,317	77.94	5,891,917	713	287,280	34.75	47,510	80,039	9.68
Weston	3,166	4,723	5,058	854,445	168.93	3,957,558	782	216,478	42.80	53,686	65,735[20]	13.00
Whitby	2,800	3,890	3,778	264,044	69.89	2,584,083	684	136,571	36.15	26,242	37,421[17]	9.90
Wingham	2,092	1,959	2,115	106,615	50.41	1,084,294	513	60,275	28.50	9,250	16,665	7.88
York Twp. North	.....	12,263	15,464	2,675,244	173.00	10,685,414	691	633,656	40.98	213,593	614,179[18]	39.72

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page. † 1935 figure.

[1] After deducting reserve of $30,000.
[2] After deducting reserve of $103,760. In addition, tax sale lands of $15,149.
[3] In addition, tax sale lands of $71,820. Reserve against uncollected taxes and tax sale lands of $100,069 not deducted.
[4] Assessment figure in 1936 "Red Book" included exemptions Net figure was $3,544,337.
[5] After deducting reserve of $14,246; includes tax sale lands of $9,803.
[6] After deducting reserve of $24,500. In addition, tax sale lands of $38,517, with reserve of $30,000.
[7] In addition, large amount of tax sale lands. Reserve of $49,650 not deducted.
[8] After deducting reserve of $17,014.
[9] After deducting reserve of $15,419.
[10] After deducting reserve of $7,000. In addition, tax sale lands net $33,250.
[11] Includes large amount assessed for schools only.
[12] In addition, mines bearing special rates, but otherwise exempt, $16,853,035.
[13] Includes $210,385 special income rates, mining companies.
[14] After deducting reserve of $51,840. In addition, tax sale lands of $38,539.
[15] Includes $114,284 special mining tax.
[16] In addition, $32,066 tax sale lands.
[17] After deducting reserve of $3,035. In addition, tax sale lands of $19,394.
[18] In addition, tax sale lands of $203,330, and reserve of $113,731.
[19] After deducting reserve of $163,604. In addition, $706,569 tax sale lands.
[20] In addition, tax sale lands $136,656, against which reserve, $72,715.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Ony)
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Petrolia	$ 67,631	$ 9,666	$131,347	$ 48.29	6.4%	$	$	$131,347	$ 48.29	$	$ 28,500	$ .....
Picton	22,811	.....	105,405	30.28	4.0%	.....	.....	105,405	30.28	.....	.....	.....
Port Colborne	245,071	518,449 [1]	1,294,548	209.00	27.9%	.....	.....	1,294,548	209.00	.....	.....	.....
Port Hope	69,755	163,366 [1]	329,410	72.18	9.6%	10,664	2.34	318,746	69.84	.....	3,000	.....
Prescott	130,000	43,800 [1]	219,566	74.63	9.9%	61,145	20.78	158,421	53.85	.....	.....	.....
Preston	60,028	155,395	521,867 [5]	82.91	11.1%	.....	.....	521,867	82.91	.....	87,400	.....
Renfrew	166,969	63,732 [1]	700,181	130.49	17.4%	12,004	2.24	688,177	128.25	.....	15,100	.....
Riverside	163,477	1,139,183	2,832,477 [6]	563.68	75.2%	.....	.....	2,832,477	563.68	See note [6]	[13]	.....
Rockland	.....	.....	30,416	14.81	2.0%	.....	.....	30,416	14.81	.....	11,000	.....
St. Mary's	121,678	42,951	357,874	88.95	11.9%	60,035	14.92	297,839	74.03	.....	22,500	.....
Simcoe (Dec. 31st, 1935)	193,712	?	564,444	102.57	13.7%	.....	.....	564,444	102.57	.....	.....	.....
Sioux Lookout	45,692	.....	85,585	45.48	6.1%	.....	.....	85,585	45.48	.....	15,707	.....
Smith's Falls	39,701	332,065	1,021,853	134.05	17.9%	.....	.....	1,021,853	134.05	.....	60,000	.....
Stamford Twp.	281,699	348,965	1,132,402 [7]	144.41	19.3%	.....	.....	1,132,402	144.41	.....	53,700 [2]	.....
Strathroy	15,056	64,428 [1]	160,312	55.55	7.4%	.....	.....	160,312	55.55	.....	.....	.....
Sturgeon Falls	.....	103,617 [1]	298,580 [8]	59.80	8.0%	.....	.....	298,580	59.80	.....	10,000 [9]	.....
Swansea	113,255	465,758	929,505	168.88	22.5%	.....	.....	929,505	168.88	76,905	3,870	.....
Teck Twp.	230,269	?	1,409,962	82.35	11.0%	.....	.....	1,409,962	82.35	245,117	46,205	.....
Tecumseh	14,825	138,373 [1]	499,197 [10]	204.92	27.3%	.....	.....	499,197	204.92	.....	37,750	.....
Thorold	153,487	151,025	740,621 [3]	148.57	19.8%	.....	.....	740,621	148.57	12,640	.....	.....
Tillsonburg	36,246	13,672	280,412 [4]	75.75	10.1%	4,073	1.10	276,339	74.65	.....	.....	.....
Tisdale Twp.	288,301	17,407	785,614	96.16	12.8%	.....	.....	785,614	96.16	24,000	122,798	.....
Trenton	102,124	?	832,518	128.83	17.2%	.....	.....	832,518	128.83	.....	15,225	.....
Walkerton (Dec. 31st, 1935)	246	45,413 [1]	143,913	59.27	7.9%	8,533	3.51	135,380	55.76	.....	?	.....
Wallaceburg	63,877	46,965 [1]	287,115	62.57	8.3%	.....	.....	287,115	62.57	.....	30,482	.....
Waterloo	234,554	266,855	716,988	86.74	11.6%	19,548	2.37	697,440	84.37	.....	69,550	.....
Weston	262,716	247,405	1,007,358 [12]	199.16	26.6%	.....	.....	1,007,358	199.16	9,583	79,020	.....
Whitby	103,054	16,212	439,252	116.27	15.5%	.....	.....	439,252	116.27	1,000	66,400	.....
Wingham	1,432	34,200	231,192	109.31	14.6%	37,588	17.77	193,604	91.54	.....	21,646	.....
York Twp. North	654,122	1,786,376	3,244,255 [11]	209.79	28.0%	.....	.....	3,244,255	209.79	See note [1]	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements.
[2] Not including loans covered by provincial subsidies, etc., $13,471. Also owe county rates, $73,286.
[3] Includes $158,057 matured but unpaid principal, but not interest unpaid of $65,389, against which accumulated funds of $104,673.
[4] In addition, industrial guarantees of $49,000.
[5] Includes $6,000 guaranteed debt.
[6] Includes $116,414 unsold bonds, against which bank loans of $73,773. Also overdue principal of $856,809 and share of Essex Border Utilities debt of $43,765, but not S.W. and A. Rly. guarantee of $199,594 or separate school debt of $176,479.
[7] Includes $5,343 unsold debentures.
[8] Includes $41,003 overdue principal.
[9] Also interest unpaid of $36,348.
[10] Includes $222,602 principal overdue, but not $155,147 interest unpaid, or $95,679 S.W. & A. Rly. guarantee or $57,522 separate school debt.
[11] Includes unsold bonds of $359,397, against which bank loans.
[12] Includes $128,828 debentures principal matured but unpaid.
[13] Interest due and unpaid $586,798.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Petrolia	$ 15,008	$ 16,742	$	$	$ 31,750	$11.67	$	$ 31,750	$11.67	$ 5,867S	$ 4,513S	$ .....
Picton	42,312	.....	.....	.....	42,312	12.15	.....	42,312	12.15	1,297S	3,158S	.....
Port Colborne	86,675	70,897	44,851	.....	202,424	32.68	.....	202,424	32.68	2,991S	3,124D	.....
Port Hope	37,847	.....	.....	.....	37,847	8.29	10,664	27,183	5.96	245D	18,545S	.....
Prescott	18,340	.....	.....	.....	18,340	6.23	.....	18,340	6.23	484S	93S	.....
Preston	55,000	37,555	.....	.....	92,555	14.71	.....	92,555	14.71	2,266S	5,632S	.....
Renfrew	38,997	191,099	2,895	.....	232,991	43.42	.....	232,991	43.42	5,335S	18,117S	.....
Riverside	.....	41,198	90,958	.....	132,156	26.30	.....	132,156	26.30	.....	32D	.....
Rockland	12,599	8,181	.....	.....	20,780	10.12	.....	20,780	10.12	84D [1]	175D [1]	.....
St. Mary's	29,477	35,079	.....	.....	64,556	16.05	12,227	52,329	13.01	2,463S	3,871S	.....
Simcoe (Dec. 31st, 1935)	55,862	48,562	.....	.....	104,424	18.98	.....	104,424	18.98	453S	12,048S	.....
Sioux Lookout	.....	.....	18,555	.....	18,555	9.86	.....	18,555	9.86	.....	.....	.....
Smith's Falls	180,734	42,586	6,139	.....	229,459	30.10	.....	229,459	30.10	1,840S	9,681S	.....
Stamford Twp.	[2]	135,835	39,264	.....	175,099	22.33	.....	175,099	22.33	99S	5,557D†	.....
Strathroy	21,909	29,623	.....	.....	51,532	17.86	.....	51,532	17.86	2,102S†	6,452S†	.....
Sturgeon Falls	64,340	7,740	6,921	.....	79,001	15.82	.....	79,001	15.82	4,757D	5,731S	.....
Swansea	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Teck Township	[3]	.....	.....	.....	[3]	.....	.....	[3]	.....	[3]	.....	.....
Tecumseh	76,808	11,888	.....	.....	88,696	36.41	.....	88,696	36.41	3,024S†	2,139S†	.....
Thorold	154,064	.....	12,934	.....	166,998	33.50	.....	166,998	33.50	3,684S	7,712S	.....
Tillsonburg	141,894	6,738	.....	.....	148,632	40.15	666	147,966	39.97	517S	4,331S	.....
Tisdale Twp.	418,035	.....	.....	.....	418,035	51.17	.....	418,035	51.17	26,513D†	.....	.....
Trenton	216,527	107,538	.....	.....	324,065	50.15	.....	324,065	50.15	3,957S†	22,726S†	.....
Walkerton (Dec. 31st, 1935)	20,608	54,788	.....	.....	75,396	31.05	.....	75,396	31.05	378D	3,032S	.....
Wallaceburg	140,172*y*	36,100	.....	.....	176,272	38.41	.....	176,272	38.41	2,772S	872S	.....
Waterloo	24,007	38,865	.....	9,799*g*	72,671	8.79	19,548	53,123	6.43	4,231S	10,255S	972D*g*
Weston	73,045	38,411	.....	41,457*r*	152,913	30.23	.....	152,913	30.23	2,280S	5,465S	2,897D*r*
Whitby	128,374	29,302	17,532	.....	175,208	46.38	.....	175,208	46.38	265S	4,383S	.....
Wingham	61,806	32,072	.....	.....	93,878	44.39	6,889	86,989	41.13	514D	3,164D	.....
York Twp. North	142,963	371,748	.....	54,300*r*	569,011	36.80	.....	569,011	36.80	1,461S	19,026S†	190D*r*†

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

g Gas.
y Waterworks and sewers combined.
S Surplus.
[1] After deducting operating charges only.
r Street railway.
† 1935 figure.
D Deficit.

[2] On local improvement basis, $116,794, and not carried by revenue from waterworks.
[3] Waterworks and sewers debt, $1,013,719, of which $63,320 on general account, $36,362 in school section No. 1, deficit in operation, $23.95. In school section No. 2, debt $908,313. Results of operation, $57,454 surplus before debt charges.

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal only	Combined Total ¶		Municipal only	School only (2)	Combined
	1921	1931	1936	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Amos	1,488	2,153	4,000*	$1,288,590	$ 322	$14,256	$26,532	$40,788	$10.19	$10,299	$15,836	$ 6.53
Arvida (June 30th, 1937)	.....	.....	2,363*	3,989,008*	1,688	38,004	49,836*	87,840	37.17	1,214	925	15.88
Asbestos	2,189	4,396	4,700	2,088,560	444	22,352	27,512	49,864	10.61	8,751	9,248	3.82
Aylmer	2,970	2,835	3,631	1,313,546	362	19,670	29,111	48,781	13.43	32,489	44,533	21.21
Bagotville	2,204	2,468	2,750	850,901	309	8,753	11,424	20,177	7.34	33,187	40,300	26.72
Baie St. Paul	2,291	2,916	3,167	307,050	97	9,212	6,097	15,309	4.83	2,965	2,742	1.80
Beauharnois	2,250	3,720	4,000	2,296,721	574	21,387	27,580	48,967	12.24	14,616	4,857	4.87
Beauport	3,240	3,242	3,432	1,949,911	568	18,947	12,908	31,855	9.28	2,693	16,448	5.58
Berthier	2,193	2,431	2,220*	1,210,000*	545	7,580	16,335*	23,915	10.77	27,745	4,206	14.39
Black Lake	2,656	2,167	2,500*	978,000*	391	12,276	12,225*	24,501	9.80	40,275	38,722	31.59
Buckingham	3,835	4,638	4,396	1,859,466	423	22,384	37,189	59,573	13.55	48,437	13,235	14.03
Cap de la Madeleine	6,738	8,748	10,000	5,632,563	563	62,700‡	86,064	148,764	14.87	22,898	21,606‡	4.41
Charny	2,265	2,823	2,800*	570,195*	204	9,954	3,991*	13,945	4.98	4,002*	8,765	4.56
Coaticook	3,554	4,004	4,242*	1,963,775*	490	19,641	31,773*	51,414	12.12	18,735*	13,305	7.56
Donnacona	1,225	2,631	2,800	2,628,250	939	27,750	7,324	35,074	12.53	3,955	12,488	5.87
Dorval (June 30th, 1936)	1,466	2,052	2,200	3,559,850	1,618	19,517	69,153	88,670	40.30	55,007	11,155	30.07
Drummondville	2,852	6,609	8,752	5,034,750	575	50,924	138,692	189,616	21.66	51,362	13,501	7.41
East Angus	3,802	3,566	3,400	2,200,000	676	24,549	62,164*	86,713	25.50	33,764*	15,697	14.55
Farnham	3,343	4,205	4,090*	2,500,145*	611	30,314	48,224*	78,538	19.20	18,179*	13,090	7.65
Giffard	1,254	3,573	3,140	1,209,760	385	10,901	16,873	27,774	8.84	10,014	7,996	5.73
Grand Mere (Jan. 31st, 1937)	7,631	6,461	8,011	15,517,512	1,937	118,721‡	142,926	261,647	32.66	20,931	11,950‡	4.10
Iberville	2,454	2,778	3,000	1,463,295	488	13,050	33,479	46,529	15.50	31,551	6,890	12.81
Jonquiere	4,851	9,448	11,200	4,002,815	357	56,682	77,611	134,293	11.99	31,983	69,926	9.10
Kenogami	2,557	4,500	5,000	1,671,340	334	64,697	68,654	133,351	26.67	28,373	20,814	9.84
Lachute	2,592	3,906	4,449	2,290,825	515	31,360	28,998	60,358	13.57	8,279	17,871	5.88
La Malbaie	1,883	2,408	2,322	813,825	350	21,713	10,302	32,015	13.78	1,349	4,565	2.55
Laprairie	2,158	2,774	2,800	984,424	352	11,245	19,200	30,445	10.87	13,977	5,896	7.10
La Salle[1]	726	2,362	3,357	7,733,847	2,304	36,437	247,251	283,688	84.51	94,781	11,155	31.55
La Tuque	5,603	7,837	7,700	6,649,685	864	53,574‡	91,540	145,114	18.84	115,828	25,391‡	18.34
Lauzon	6,428	7,084	7,008	2,399,303	342	17,593	31,065	48,658	6.94	50,966	13,636	9.22
Laval-des-Rapides	1,989	2,716	2,850	1,295,953	455	14,139	29,618	43,757	15.35	31,974	12,651	15.65
Longueuil	4,682	5,407	6,000	5,018,310	836	41,163	124,143	165,306	27.55	55,057	44,631	10.65
Loretteville	2,066	2,251	2,577	1,195,956	464	16,019	8,363	24,382	9.46	8,132	20,093	10.95
Louiseville	1,772	2,365	3,329	1,281,097*	385	5,303	17,800*	23,103	6.93	18,350*	2,982	6.41
Magog (Nov. 30th, 1937)	5,159	6,302	7,743	2,470,740	319	25,388*	53,811*	79,199*	10.23	39,267*	*m*	5.07
Megantic	3,140	3,911	3,838*	1,393,107*	362	16,026	23,442*	39,468	10.28	38,421*	*m*	10.01
Montmagny	4,145	3,927	4,260	1,504,832	353	13,826	39,190	53,016	12.45	24,752	14,136	9.12

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* Information as at Dec. 31st, 1937.
¶ See Note, page 25.
‡ Information as at June 30th, 1937.
m Included in municipal.
[1] Under Montreal Metropolitan Commission.
[2] Includes fees unpaid. Date also differs from municipal, being usually June 30th, 1936.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		TEMPORARY LOANS AND OVERDRAFTS (Municipal Only)
	School Districts ¶	Municipal	TOTAL (b) (School Districts and Municipal)							
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount
QUEBEC										
Amos	$ 44,100	$186,547	$230,647	$ 57.66	7.6%	$ 6,624	$ 1.66	$224,023	$ 56.00	$13,128
Arvida (June 30th, 1937)	75,000	492,000*	567,000	239.94	32.0%	.....	.....	567,000	239.94	.....
Asbestos	45,300	45,600	90,900	19.34	2.5%	.....	.....	90,900	19.34	4,500
Aylmer	54,576	425,996 [3]	480,572 [3]	132.35	17.6%	40,661	11.19	439,911 [3]	121.16	44,152
Bagotville	119,200	744,322 [4]	863,522	314.00	41.8%	.....	.....	863,522	314.00	32,522
Baie St. Paul	54,000	47,349	101,349	32.00	4.2%	.....	.....	101,349	32.00	.....
Beauharnois	150,074	267,909	417,983	104.50	13.9%	31,216	7.81	386,767	96.69	.....
Beauport	44,400	311,300	355,700	103.64	13.8%	.....	.....	355,700	103.64	30,100
Berthier	8,000	201,000*	209,000	94.14	12.5%	1,600*	.72	207,400	93.42	.....
Black Lake	85,686	220,300*	305,986	122.39	16.3%	14,000*	5.60	291,986	116.79	.....
Buckingham	20,000	370,700	390,700	88.87	11.8%	78,472	17.85	312,228	71.02	28,500
Cap de la Madeleine	333,900‡	939,900	1,273,800	127.38	17.0%	20,695	2.07	1,253,105	125.31	.....
Charny	25,700	.....*	25,700	9.17	1.2%	.....*	.....	25,700	9.17	.....*
Coaticook	54,300	547,600*	601,900	141.89	18.9%	149,765*	35.30	452,135	106.59	.....*
Donnacona	128,100	30,232	158,332	56.54	7.5%	.....	.....	158,332	56.54	.....
Dorval	115,400	590,910	796,310	361.95	48.2%	108,070	49.12	688,240	312.83	23,111
Drummondville	211,053	1,312,222	1,523,275	174.04	23.2%	42,477	4.85	1,480,798	169.19	15,000
East Angus	61,300	459,117*	520,417	153.06	20.4%	79,457*	23.37	440,960	129.69	.....*
Farnham	115,300	431,600*	546,900	133.71	17.8%	.....	.....	546,900	133.71	.....*
Giffard	37,800	232,132	269,932	85.96	11.4%	51,325	16.34	218,407	69.62	4,000
Grand Mere (Jan. 31st, 1937)	664,000‡	1,842,200	2,506,200	312.84	41.7%	233,919	29.19	2,272,281	283.65	.....
Iberville	42,100	226,300	268,400	89.46	11.9%	32,000	10.66	236,400	78.80	.....
Jonquiere	387,853	1,514,203	1,902,056	169.82	22.6%	107,214	9.57	1,794,842	160.25	14,000
Kenogami	288,800	506,400	795,200	159.04	21.2%	13,829	2.77	781,371	156.27	72,674
Lachute	56,299	185,326	241,625	54.30	6.8%	4,062	.91	237,563	53.39	.....
La Malbaie	41,800	49,300	91,100	39.23	5.2%	.....	.....	91,100	39.23	.....
Laprairie	33,500	180,000*x*	213,500	76.25	10.1%	.....	.....	213,500*x*	76.25	.....
La Salle	147,600	1,109,510	1,257,110	374.47	49.9%	251,442	74.90	1,005,668	299.57	65,000
La Tuque	232,800‡	747,350	980,150	127.29	16.9%	104,993	13.63	875,157	113.66	30,550
Lauzon	13,300	361,592	374,892	53.49	7.1%	.....	.....	374,892	53.49	6,540
Laval-des-Rapides	55,300	410,000	465,300	163.26	21.7%	40,730	14.29	424,570	148.97	.....
Longueuil	136,262	1,658,000	1,794,262	299.04	39.8%	65,154	10.85	1,729,108	288.19	28,131
Loretteville	35,800	307,000	342,800	133.02	17.7%	.....	.....	342,800	133.02	2,616
Louiseville	4,650	225,600*	230,250	69.16	9.2%	.....*	.....	230,250	69.16	6,676*
Magog	137,350‡	284,000*	421,350*	54.41	7.3%	15,750*	2.03	405.600*	52.38	.....*
Megantic	22,500	336,364*	358,864	93.50	12.5%	.....	.....	358,864	93.50	.....*
Montmagny	54,600	525,393	579,993	136.14	18.1%	.....	.....	579,993	136.14	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1937.
‡ Information as at June 30th, 1937.
¶ See Note, page 25.
x Approximate.
[3] Not including housing debt, which in previous year amounted to $593,714. In addition, coupons and interest accrued, $49,390.
[4] Includes $248,972 past-due bonds. In addition, coupons and interest accrued, $56,078. Housing debt not included.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶					C—Catholic P—Protestant
	Waterworks	Electric Light and Power	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans	
QUEBEC											
Amos	$	$	$	$	$	$1,425,580	$14,256	$ 44,100	$ 6,624	$	.....
Arvida (June 30th, 1937)	276,480*	.....	.....	276,480	117.00	4,026,783	38,004	75,000	.....	1,300	C. and P.
Asbestos	28,000*	3,000	.....	31,000	6.59	2,054,850	22,352	45,300	.....	.....	C. and P.
Aylmer	233,894*v*	.....	? *h*[4]	?	?	2,593,170	19,670	54,576	11,271	6,480	C. and P.
Bagotville	173,128[1]	310,945*v*	? *h*	?	?	875,350	8,753	119,200	.....	13,862	C.
Baie St. Paul	18,000*x*	.....	.....	18,000*x*	5.68	309,050	9,212	54,000	.....	3,000	C.
Beauharnois	235,183*v*	.....	.....	235,183	58.79	2,173,946	21,387	150,074	7,328	.....	C.
Beauport	?	.....	.....	?	?	2,061,108	18,947	44,400	.....	.....	C. and P.
Berthier	117,573*v*	.....	.....	117,573	52.96	1,516,060	7,580	8,000	.....	.....	C.
Black Lake	110,000	.....	.....	110,000*	44.00	982,045	12,276	85,686[2]	.....	.....	C.
Buckingham	81,000	40,000*x*	.....	121,000	27.52	1,856,117	22,384	20,000	.....	.....	C. and P.
Cap de la Madeleine	448,544*v*	.....	29,000*h*	477,544	47.75	6,269,973‡	62,700‡	333,900‡	.....‡	.....‡	C.
Charny	.....	.....	.....	.....	.....	568,775	9,954	25,700	.....	11,100	C.
Coaticook	146,900*	233,000*	.....	379,900*	89.55	2,294,525	19,641	54,300	.....	1,859	C. and P.
Donnacona	.....	.....	.....	.....	.....	1,920,980	27,750	128,100	.....	3,000	C. and P.
Dorval	498,121*v*[1]	.....	.....	498,121	226.41	1,221,414	19,517	115,400	10,853	2,000	C.
Drummondville	429,123*v*	.....	.....	429,123	49.03	4,997,795	50,924	211,053	.....	700	C. and P.
East Angus	65,000*	.....	13,267*h**	78,267*	23.02	2,411,550	24,549	61,300	.....	5,000	C. and P.
Farnham	119,500*	.....	.....	119,500*	30.02	3,490,825	30,314	115,300	.....	875	C. and P.
Giffard	86,000*x*	.....	.....	86,000*x*	27.38	1,211,200	10,901	37,800	.....	1,400	C.
Grand Mere	182,360	86,196	73,100*h*	341,656	42.64	15,621,592‡	118,721‡	664,000‡	70,146‡	25,000‡	C.
Iberville	?	.....	.....	?	?	1,409,970	13,050	42,100	.....	6,033	C. and P.
Jonquiere	265,073*v*	481,791*v*	.....	746,864	66.68	4,067,670	56,682	387,853[3]	.....	4,727	C.
Kenogami	179,208*v*[1]	.....	.....	179,208	35.84	8,101,737	64,697	288,800	.....	35,418	C. and P.
Lachute	88,674*v*	.....	.....	88,674	19.93	3,567,385	31,360	56,299	.....	.....	C. and P.
La Malbaie	27,000	.....	.....	27,000	11.63	2,358,150	21,713	41,800	.....	.....	C.
Laprairie	40,000*x*	.....	? *h*	?	?	1,043,724	11,245	33,500	.....	3,115	C. and P.
La Salle	212,303*v*	.....	.....	212,303	63.24	8,956,376	36,437	147,600	39,422	2,000	C.
La Tuque	?	.....	.....	?	?	6,696,724‡	53,574‡	232,800‡	.....‡	.....‡	C.
Lauzon	341,906*v*[1]	.....	.....	341,906	48.78	2,513,305	17,593	13,300	.....	3,000	C.
Laval-des-Rapides	135,567*v*	.....	.....	135,567	47.56	1,261,825	14,139	55,300	.....	755	C. and P.
Longueuil	231,739*v*	.....	.....	231,739	38.62	7,056,965	41,163	136,262	.....	8,424	C. and P.
Loretteville	?	.....	.....	?	?	1,933,158	16,019	35,800	.....	13,327	C. and P.
Louiseville	192,223**v*	.....	.....	192 223	57.74	1,653,906	5,303	4,650	.....	800	C.
Magog	17,800*	92,250*	.....	110,050*	14.21	4,213,515‡	25,388‡	137,350‡	.....‡	.....‡	C. and P.
Megantic	21,564*	260,200*	.....	281,764*	73.41	1,232,739	16,026	22,500	.....	.....	C.
Montmagny	.....	.....	.....	.....	.....	1,455,361	13,826	54,600	.....	33,100	C.

* Information as at Dec. 31st, 1937.
h Housing.
x Approximate.
[2] In addition, bonds and coupons due, $15,015.
[3] In addition, bonds and coupons due, $35,103.

‡ Information as at June 30th, 1937.
v At asset value; debt not reported.
[1] Includes sewers.

[4] In previous year, housing debt $593,714.

¶ As at June 30th, 1936. School taxes, debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are usually administered by separate boards. For school tax arrears see page 23.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal only	Combined Total ¶		Municipal only	School only (2)	Combined
	1921	1931	1936	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Montreal East [1]	1,776	2,242	2,250	$13,039,968	$5,795	$43,789	$305,725	$349,514	$155.17	$68,566	$10,309	$35.05
Montreal North [1]	1,360	4,519	5,298	2,423,870	458	¶	71,260	71,260	13.45	56,114	¶	10.59
Montreal West [1]	1,882	3,190	3,500*	7,372,067*	2,106	67,190	212,601*	279,791	79.94	80,182*	6,636	24.81
Montmorency	3,600	4,575	4,875	1,065,589	219	20,838	14,743	35,581	7.30	15,735	9,589	5.19
Mount Royal [1]	160	2,174	3,000	7,504,705	2,502	70,000*x*	176,746	246,746	82.24	66,152	4,264	23.47
Mont Joli	2,799	3,143	3,100	765,375	247	14,440	12,503	26,943	8.69	11,779	19,749	10.17
Mont Laurier	2,211	2,394	2,333	648,150	278	9,887	8,211	18,098	7.76	3,929	7,900	5.07
Nicolet	2,342	2,868	3,426	681,825	199	10,408	14,639	25,047	7.31	15,768	6,320	6.44
Noranda (May 31st, 1937)	.....	2,246	4,500	2,365,199	526	48,970	62,436	111,406	24.75	12,325	6,775	4.24
Pointe à Gatineau	1,919	2,282	2,200*	550,000*	250	9,760	9,350*	19,110	8.68	13,181*	17,370	13.88
Pointe aux Trembles [1]	1,764	2,970	4,581	2,654,687	579	46,972	86,912	133,884	29.22	89,165	17,606	23.31
Pointe Claire	2,617	4,872	3,900	5,152,874	1,321	52,559	124,246	176,805	45.33	56,291	25,667	21.01
Port Alfred	1,213	2,342	2,650	6,663,265	2,514	43,388	33,082	76,470	28.85	4,367	7,695	4.55
Priceville	.....	2,310	2,298	524,706	228	?	4,443	?	?	2,390	?	?
Richmond (Sept. 30th, 1936)	2,450	2,596	3,000	1,674,817	558	13,619	25,512	39,131	13.04	9,223	10,456	6.56
Rimouski	3,612	5,589	6,300*	4,378,128*	694	15,882	55,129**w*	71,011	11.27	43,793**w*	15,703	9.44
Riviere du Loup	7,703	8,499	8,575	3,683,830	430	45,866	89,912	135,778	15.83	99,230	32,500	15.36
Roberval	2,068	2,770	2,612*	1,251,135*	479	12,097	22,531*	34,628	13.25	17,562	9,566	10.38
Rouyn	.....	3,225	5,511	2,353,250	427	26,479	60,789	87,268	15.83	57,714	33,634	16.57
Saindon	1,793	2,355	2,700	418,380	154	7,961	5,820	13,781	5.10	4,353	7,960	4.56
Ste. Agathe des Monts	2,812	2,949	3,200	1,763,265	551	20,167	41,440	61,607	19.25	20,895	18,604	12.34
Ste. Anne de Bellevue	2,212	2,417	2,700	2,354,589	872	17,054	21,191*	38,155	14.13	8,917*	15,872	9.18
St. Joseph d'Alma	850	3,970	5,300	1,295,822	244	14,220	21,717	35,937	6.78	36,503	32,466	13.01
St. Jerome (Terrebonne Co.)	5,491	8,967	10,021	4,731,115	472	39,602	87,890	127,492	12.72	73,729	38,204	11.16
St. Jerome de Matane	3,050	4,757	5,008	1,808,358	361	10,566	35,253	45,819	9.15	26,731	17,569	8.84
St. Joseph de Grantham	.....	2,812	4,751	752,961	158	11,585	8,644	20,229	4.26	3,355	11,715	3.17
St. Lambert	3,890	6,075	6,400	8,358,000	1,306	93,427‡	214,307	307,734	48.08	124,524	94,349‡	34.19
St. Laurent [1]	3,232	5,348	5,700	4,262,616	748	64,204	142,851	207,055	36.32	119,436	31,824	26.53
St. Pierre [1]	3,535	4,185	4,070*	4,847,075*	1,191	76,264	74,637*	150,901	37.07	44,406*	24,260	16.87
Ste. Therese	3,043	3,292	3,600*	1,700,450*	472	22,903	30,608*	53,511	14.86	19,089*	14,441	9.31
Terrebonne	2,056	1,955	1,938	1,303,990	672	5,622 [3]	19,673	25,295	13.05	15,977	2,526 [3]	9.54
Victoriaville (July 31st, 1937)	3,759	6,213	7,766*	2,788,752*	359	26,971	50,895*	77,866	10.02	31,334* [4]	6,503	4.87
Waterloo	2,063	2,193	2,650	1,405,450	530	14,919	22,419	37,338	14.08	16,811	8,222	9.44
Windsor	2,330	2,720	2,928	1,944,335	664	20,410	24,800	45,210	15.44	8,135	12,042	6.89

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* Information as at Dec. 31st, 1937.
¶ See Note, page 28.
x Approximate.

‡ Information as at June 30th, 1937.
w Includes water tax.

[1] Under Montreal Metropolitan Commission.
[2] Includes fees unpaid. Date also differs from municipal, being usually June 30th, 1936.
[3] Catholic School Commission only.
[4] After deducting reserve of $26,380.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		TEMPORARY LOANS AND OVERDRAFTS (Municipal Only)
	School Districts ¶	Municipal	TOTAL (b) (School Districts and Municipal)							
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount
QUEBEC										
Montreal East [1]	$207,800	$3,510,120	$3,717,920	$1,652.40	220.3%	$551,450	$245.08	$3,166,470	$1,407.32	$35,000
Montreal North [1]	¶	2,336,157 [2]	2,336,157 [2]	440.95	58.7%	284,848	53.76	2,051,309 [2]	387.19	1,536,789 [3]
Montreal West [1]	635,633	1,197,500*	1,833,133	523.75	69.8%	513,274*	146.64	1,319,859	377.11	.....*
Montmorency	105,200	39,547	144,747	29.69	3.9%	.....	.....	144,747	29.69	2,500
Mount Royal [1]	113,800	2,257,927	2,371,727	790.57	105.4%	712,631	237.54	1,659,096	553.03	6,550
Mont Joli	31,029	431,600	462,629	149.23	19.9%	.....	.....	462,629	149.23	.....
Mont Laurier	40,000	114,435	154,435	66.19	8.8%	.....	.....	154,435	66.19	.....
Nicolet	51,500	151,949	203,449	59.38	7.9%	.....	.....	203,449	59.38	.....
Noranda (May 31st, 1937)	140,400	360,000	500,400	111.20	14.8%	.....	.....	500,400	111.20	.....
Pointe à Gatineau	19,593	42,000*	61,593	28.00	3.7%	.....*	.....	61,593	28.00	.....*
Pointe aux Trembles [1]	433,029	3,543,064 [4]	3,976,093	867.94	115.7%	694,337	151.56	3,281,756	716.38	2,983,693 [3]
Pointe Claire	185,400	1,144,915	1,330,315	341.10	45.5%	334,354	85.73	995,961	255.37	83,160
Port Alfred	183,274	249,900	433,174	163.46	21.8%	?	?	?	?	.....
Priceville	?	16,400	16,400	7.14	.9%	.....	.....	16,400	7.14	5,200
Richmond (Sept. 30th, 1936)	35,700	135,012	170,712	56.90	7.6%	10,889	3.63	159,813	53.27	7,000
Rimouski	50,800	506,000*	556,800	88.38	11.8%	104,412*	16.57	452,388	71.81	20,000*
Riviere du Loup	259,100	1,491,100	1,750,200	204.10	26.9%	90,816	10.59	1,659,384	193.51	97,943
Roberval	34,026	134,388*	168,414	64.47	8.6%	49,700	19.03	118,714	45.45	32,000*
Rouyn	80,820	676,174	756,994	137.36	18.3%	.....	.....	756,994	137.36	.....
Saindon	?	53,200	53,200	19.70	2.6%	19,397	7.18	33,803	12.52	261
Ste. Agathe des Monts	78,300	534,800*	613,100	191.59	25.5%	.....	.....	613,100	191.59	3,000
Ste. Anne de Bellevue	23,100	398,468*	421,568	156.14	20.8%	113,631*	42.09	307,937	114.05	14,280*
St. Joseph d'Alma	88,600	384,558	473,158	89.27	11.9%	.....	.....	473,158	89.27	62,595 [5]
St. Jerome (Terrebonne Co.)	190,660	736,218	926,878	92.48	12.3%	275,826	27.52	651,052	64.96	.....
St. Jerome de Matane	30,400	212,400	242,800	48.48	6.5%	.....	.....	242,800	48.48	14,417
St. Joseph de Grantham	37,700	29,158	66,858	14.07	1.9%	.....	.....	66,858	14.07	9,700
St. Lambert	411,600‡	4,075,301	4,486,901	701.07	93.5%	457,000	71.40	4,029,901	629.67	156,484
St. Laurent [1]	357,619	1,873,334	2,230,953	391.39	52.2%	239,241	41.97	1,991,712	349.42	36,000
St. Pierre [1]	149,900	795,850*	945,750	232.37	30.9%	185,402*	45.56	760,348	186.81	18,000*
Ste. Therese	110,800	170,900*	281,700	78.25	10.4%	.....	.....	281,700	78.25	13,074*
Terrebonne	8,900	430,340	439,240	226.64	30.2%	.....	.....	439,240	226.64	8,612
Victoriaville (July 31st, 1937)	80,062	559,044*	639,106	82.29	10.9%	.....	.....	639,106	82.29	20,000*
Waterloo	30,400	129,900	160,300	60.49	8.1%	26,417	9.96	133,883	50.52	.....
Windsor	50,000	85,900	135,900	46.41	6.2%	.....	.....	135,900	46.41	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

*Information as at Dec. 31st, 1937.
x Approximate.
[1] Under Montreal Metropolitan Commission.
[2] Includes $1,294,157 issued by the Montreal Metropolitan Commission.
‡ Information as at June 30th, 1937.
¶ See Note, page 28.
[3] Advances from Montreal Metropolitan Commission.
[4] Includes $2,035,064 issued by Montreal Metropolitan Commission.
[5] In addition, $130,087 interest and coupons accrued.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶					C—Catholic P—Protestant
	Waterworks	Electric Light and Power	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans	
QUEBEC											
Montreal East[1]	$	$	$? *h*	$?	$?	$15,318,965	$43,790	$207,800	$11,303	$	C. and P.
Montreal North[1]	474,049*v*	.....	.....	474,009	89.47	— — — — — Annexed to Montreal for School Purposes — — — — —					
Montreal West[1]	68,000*	117,000*	.....	185,000*	52.85	10,332,537	67,190	635,633	44,478	.....	.....
Montmorency	.....	.....	.....	.....	.....	2,083,810	20,838	105,200	.....	652	.....
Mount Royal[1]	206,705	.....	.....	206,705	68.90	5,252,524	70,000*x*	113,800	11,405	251,378	C. and P.
Mont Joli	415,400*v*	.....	.....	415,400	134.00	825,170	14,440	31,029	.....	.....	C.
Mont Laurier	83,000*v*	.....	.....	83,000	35.58	732,325	9,887	40,000	.....	.....	C.
Nicolet	100,355*v*	.....	.....	100,355	29.29	650,485	10,408	51,500	.....	4,500	C.
Noranda (May 31st, 1937)	331,600*	.....	.....	331,600*	73.68	5,937,846	48,970	140,400	.....	.....	C. and P.
Pointe à Gatineau	.....	.....	.....	.....	.....	543,135	9,760	19,593	.....	.....	C.
Pointe aux Trembles[1]	.....	.....	? *h*	?	?	2,900,436	46,972	433,029	57,026	.....	C. and P.
Pointe Claire	383,200*v*	.....	.....	383,200	98.25	5,571,713	52,559	185,400	25,806	18,200	C. and P.††
Port Alfred	184,224*v*	.....	.....	184,224	69.51	6,675,106	43,388	183,274	?	.....	C.
Priceville	.....	.....	.....	.....	.....	?	?	?	?	?	.....
Richmond (Sept. 30th, 1936)	82,109	.....	.....	82,109	27.37	1,857,560	13,619	35,700	.....	.....	C. and P.
Rimouski	234,650*	.....	84,400*h**	319,050*	50.64	2,646,945	15,882	50,800	5,018	5,800	C.
Riviere du Loup	?	?	?	?	?	3,797,855	45,866	259,100	.....	10,000	C. and P.
Roberval	55,000*x*	.....	.....	55,000	21.06	1,501,305	12,097	34,026	.....	2,000	C.
Rouyn	342,188*v y*	.....	.....	342,188	62.09	2,103,361	26,479	80,820	.....	3,200	C. and P.
Saindon	35,000*x*	.....	.....	35,000*x*	12.96	858,205	7,961	?	.....	4,741	.....
Ste. Agathe des Monts	159,174*v*	230,059*v*	.....	389,233	121.63	1,589,991	20,167	78,300	.....	.....	C.
Ste. Anne de Bellevue	285,000*[5]	[5] *	18,669	303,669	112.47	2,442,738	17,054	23,100	.....	3,000	C. and P.
St. Joseph d'Alma	123,000*x*	49,000*x*	.....	172,000*x*	32.45	1,160,670	14,220	88,600	.....	10,690	C.
St. Jerome (Terrebonne Co.)	361,914*v*	.....	.....	361,914	36.11	5,201,940	39,602	190,660	27,892	.....	C.
St. Jerome de Matane	161,400	.....	.....	161,400	32.22	2,113,243	10,566	30,400	.....	.....	C.
St. Joseph de Grantham	.....	.....	.....	.....	.....	642,700	11,585	37,700	.....	10,700	C.
St. Lambert	[3]	.....	657,216*h*	657,216	102.69	8,656,054‡	93,427‡	411,600‡	.....	36,257‡	C. and P.
St. Laurent[1]	218,757*v*	.....	.....	218,757	38.37	5,613,695	64,204	357,619[6]	.....	25,515	C. and P.
St. Pierre[1]	.....	.....	.....	.....	.....	4,389,266	76,264	149,900	.....	18,222	C. and P.
Ste. Therese	?	.....	.....	?	?	2,255,638	22,903	110,800	.....	7,150	C. and P.
Terrebonne	41,000*x*	20,000*x*	155,000*x*	216,000	111.45	1,249,240	5,622	8,900	.....	.....	C.
Victoriaville (July 31st, 1937)	424,209*v y*	.....	.....	424,209	54.62	2,697,107	26,971	80,062	.....	7,800	C.
Waterloo	70,000*x*	.....	.....	70,000*x*	26.41	1,550,250	14,919	30,400	.....	4,000	C. and P.
Windsor	?	.....	.....	?	?	1,836,235	20,410	50,000	.....	.....	C.

* Information as at Dec. 31st, 1937.
h Housing.
x Approximate.
[1] Under Montreal Metropolitan Commission.
[3] Debt consolidated.
‡ Information as at June 30th, 1937.
v At asset value. Debt not reported.
y Including sewers.
[5] Includes electric light.
[6] Not including share of debt issued by Montreal Protestant Central School Board.
¶ As at June 30th, 1936. School taxes, debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are also usually administered by separate boards. For tax arrears of schools, see page 26.
†† Includes combined Pointe Claire and Beaconsfield Protestant school districts.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1936		1936 TAX LEVY UNPAID as at Dec. 31, 1936	ACCUMULATED TAX ARREARS (Including 1936 Taxes Unpaid) After deducting reserve, if any	
	Dominion Census		Town's Report									
	1921	1931	1936	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita
NEW BRUNSWICK												
Bathurst (Feb. 28th, 1937)	3,327	3,300	3,500	$333,465	$ 95.27	$3,236,070†	$925	$109,267	$31.22	$17,133[1]	$37,260[1]	$10.65
Campbellton	5,570	6,505	7,200	472,185	65.58	4,877,158	677	160,235	22.25	58,206	116,257[2]	16.15
Chatham	4,506	4,017	4,017	‡	.....	1,465,107	365	70,900	17.65	33,469	46,431[3]	11.56
Dalhousie	1,958	3,974	4,000	‡	.....	1,900,000	475	75,900	18.97	15,797	21,152	5.29
Edmundston	4,035	6,430	6,500	‡	.....	2,702,430	416	160,266	24.66	35,521[1]	78,980[4]	12.15
Fredericton	8,114	8,830	9,000	509,683	56.63	9,830,693	1,092	277,000	30.78	76,443	111,799[5]	12.42
Newcastle	3,507	3,383	3,300	75,800	22.97	1,875,875†	568	77,227	23.40	27,212	79,873	24.20
Sackville	2,113	2,234	2,234	31,796	14.23	1,402,250	628	68,834	30.81	13,478	25,244[6]	11.30
Sussex (Oct. 31st, 1936)	2,198	2,252	2,300	120,200	52.26	1,205,200	524	50,667	22.03	5,388[1]	8,846[1]	3.85
St. Stephen	3,452	3,437	3,437	103,548	30.13	2,437,550	709	92,200	26.83	23,529	44,904[7]	13.06
Woodstock	3,380	3,259	3,285	115,808	35.26	2,565,200	781	82,700	25.18	24,416	37,686[8]	11.47
NOVA SCOTIA												
Amherst	9,998	7,450	7,450	371,569	49.88	3,751,122	504	177,744	23.86	40,488	86,230	11.57
Bridgewater	3,147	3,262	3,262	226,143	69.32	1,566,425	480	58,741	18.01	9,206	11,577	3.55
Dartmouth	7,899	9,100	9,100	557,788	61.29	4,932,100	542	179,671	19.74	62,242	83,709[9]	9.20
Dominion	2,390	2,846	2,800	‡	.....	384,325	137	23,260	8.31	?	42,923	15.33
Inverness	2,963	2,900	2,900	37,118	12.80	411,850	142	32,876	11.34	13,160	44,772[10]	15.44
Kentville	2,717	3,033	3,300	221,271	67.05	1,417,680	430	68,040	20.62	13,616	20,481	6.21
Liverpool	2,294	2,669	3,000	73,549	24.52	1,336,625	446	47,928	15.98	4,142	14,008	4.67
Lunenburg	2,792	2,727	2,900	122,119	42.11	1,482,239	511	75,078	25.89	7,056	14,288[11]	4.93
New Glasgow	8,974	8,858	9,000	425,320	47.25	5,482,525	609	183,505	20.39	62,818	124,042	13.78
New Waterford	5,615	7,745	7,800	404,797	51.90	1,687,990	216	116,615	14.95	28,038	64,337[12]	8.25
North Sydney	6,585	6,139	6,200	?	.....	2,273,130	367	113,650	18.33	?	99,275	16.01
Parrsboro	2,748	2,455	1,950	23,008	11.79	438,250	225	21,925	11.24	?	18,786	9.63
Pictou	2,988	3,152	3,152	163,498	51.87	1,431,615	454	52,101	16.53	10,182	17,778	5.64
Springhill	4,958	6,355	6,355	273,544	43.05	1,048,575	165	90,300	14.21	28,542	38,247[13]	6.02
Stellarton	5,312	5,002	5,300	124,137	23.42	2,311,070	436	84,222	15.89	49,438	125,000	23.58
Sydney Mines	8,327	7,769	7,800	‡	.....	2,063,274	265	92,860	11.91	?	261,122	33.48
Trenton	2,844	2,613	2,600	96,875	37.26	1,267,900	488	55,790	21.46	?	39,793	15.30
Truro	7,562	7,901	8,500	‡	.....	4,758,220	560	169,931	19.99	19,551	30,059	3.54
Westville	4,550	3,946	4,000	‡	.....	1,323,960	331	67,521	16.88	?	83,000	20.75
Windsor	3,591	3,032	3,000	55,569	18.53	1,599,900	533	70,080	23.36	?	50,046	16.68
Yarmouth	7,073	7,055	7,100	152,695	21.51	4,299,800	606	172,000	24.23	?	110,700	15.59
PRINCE EDWARD ISLAND												
Summerside	3,228	3,759	3,914	232,871	59.50	2,998,442	766	48,569	12.41	1,124	5,137	1.31

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

† 1935 figure.
[1] Not inclusive of school tax arrears.
[3] After deducting reserve of $20,258.
[4] After deducting reserve of $17,000. School arrears not included.
[5] After deducting reserve of $62,000.
‡ Not segregated.
[2] After deducting reserve of $118,970.
[6] After deducting reserve of $7,247.
[7] After deducting reserve of $14,423
[9] After deducting reserve of $22,855.
[8] After deducting reserve of $4,077.
[10] After deducting reserve of $16,000.
[11] Reserve of $7,651 against taxes, and water dues uncollected of $16,734.
[12] After deducting reserve of $35,036. Total includes $29,766 frontage taxes net.
[13] After deducting reserve of $8,966.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
NEW BRUNSWICK												
Bathurst (Feb. 28th, 1937)	$ 64,500	$ . .	$724,300	$206.94	27.6%	$163,335	$46.67	$560,965	$160.27	$ . . .	$ 18,000	$ . . .
Campbellton	164,500	.....	1,106,653	153.70	20.5%	403,177	56.00	703,476	97.70	.....	88,611	.....
Chatham	18,000x	.....	494,000	122.98	16.4%	227,802	56.71	266,198	66.27	.....	10,046	.....
Dalhousie (Dec. 31st, 1935)	85,000	.....	679,000	169.75	22.6%	41,851	10.46	637,149	159.29	.....	16,500	.....
Edmundston	229,500	.....	1,450,927	223.22	29.8%	138,445 [1]	21.30	1,312,482	201.92	.....	17,500	.....
Fredericton	222,000	.....	983,671	109.29	14.6%	233,937	25.99	749,734	83.30	.....	69,993	.....
Newcastle	125,000	.....	356,000 [2]	107.88	14.4%	257,200	77.94	98,800	29.94	.....	.....	.....
Sackville	.....	.....	380,000	170.09	22.7%	136,171	60.95	243,829	109.14	10,122	.....	.....
Sussex (Oct. 31st, 1936)	70,000	.....	234,000	101.74	13.6%	91,934	39.97	142,066	61.77	.....	.....	. . . .
St. Stephen	22,000	.....	536,700	156.15	20.8%	302,323	87.96	234,377	68.19	3,470	29,665	. . . .
Woodstock	11,000	.....	201,000 [3]	61.19	8.2%	3,192	.97	197,808	60.22	.....	10,942	.....
NOVA SCOTIA												
Amherst	154,950	.....	1,039,100	139.48	18.6%	621,092	83.37	418,008	56.11	.....	27,885	.....
Bridgewater	88,300	.....	602,600	184.73	24.6%	198,327	60.80	404,273	123.93	.....	8,805	.....
Dartmouth	318,500	.....	1,464,500	160.93	21.5%	417,788	45.91	1,046,712	115.02	9,385	86,737	.....
Dominion	25,000	.....	177,500	63.40	8.5%	23,569	8.42	153,931	54.98	.....	9,794 [4]	.....
Inverness	.....	.....	70,000	24.13	3.2%	23,067	7.95	46,933	16.18	.....	6,216	.....
Kentville	126,500	.....	419,398	127.09	16.9%	92,394	28.00	327,004	99.09	12,329	13,908	. . . .
Liverpool	11,200	.....	354,900	118.30	15.8%	82,629	27.54	272,271	90.76	2,754	.....	
Lunenburg	47,000	.....	273,500	94.31	12.6%	105,346	36.33	168,154	57.98	.....	14,886	. .
New Glasgow	197,500	.....	1,062,150	118.01	15.7%	503,385	55.93	558,765	62.08	.....	.....	. . . .
New Waterford	45,000	.....	470,000	60.26	8.0%	65,203	8.36	404,797	51.90	.....	44,223	.....
North Sydney	71,000	.....	566,000	91.29	12.2%	268,606	43.32	297,394	47.97	.....	50,019 [4]	.....
Parrsboro	12,500	.....	113,600	58.25	7.8%	26,092	13.38	87,508	44.87	.....	10,346 [4]	. . . .
Pictou	86,000	.....	336,000 [5]	106.60	14.2%	63,457	20.13	272,543	86.47	.....	5,761	. .
Springhill	68,080	.....	412,200	64.87	8.6%	52,785	8.31	359,415	56.56	1,341	24,324	.....
Stellarton	74,000	.....	336,500	63.49	8.5%	156,843	29.59	179,657	33.90	.....	12,881	.....
Sydney Mines	99,000	.....	322,200	41.30	5.5%	19,923	2.55	302,277	38.75	.....	11,895 [4]	.....
Trenton	17,000	.....	324,300	124.73	16.6%	171,425	65.93	152,875	58.80	.....	.....	.....
Truro	155,600	.....	1,029,310	121.10	16.1%	543,564	63.95	485,746	57.15	2,545	7,645	.....
Westville	60,000	.....	206,600	51.65	6.9%	22,890	5.72	183,710	45.93	.....	1,500 [4]	.....
Windsor	36,500	.....	307,300	102.44	13.7%	166,731	55.58	140,569	46.86	.....	54,996 [4]	.....
Yarmouth	.....	.....	545,500	76.83	10.2%	60,805	8.56	484,695	68.27	.....	127,634 [4]	.....
PRINCE EDWARD ISLAND												
Summerside	60,000	.....	495,000	126.47	16.9%	191,355	48.89	303,645	77.58	?	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

x Approximate.
[1] Includes $46,773 against school bonds.
[2] In addition, $15,000 guaranteed.
[3] In addition, $29,000 guaranteed.
[4] Gross floating debt.
[5] Includes $33,000 unsold bonds.

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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst (Feb. 28, 1937)	$242,000y	$	$ 68,800	$	$310,800	$88.80	$ 83,300x	$227,500	$65.00	$ 971S[1]	$	$ .....
Campbellton	190,000	75,000	99,153	.....	364,153	50.58	132,862	231,291	32.12	335D	11,390S	.....
Chatham	173,500y	49,000	.....	25,000f	247,500	61.61	‡	.....	.....	2,626S	?	.....
Dalhousie (Dec. 31st, 1935)	216,000	70,000	.....	.....	286,000	71.50	‡	‡	.....	4,933S[1]	2,452S	.....
Edmundston	360,000	490,000	61,826	.....	911,826	140.28	‡	‡	.....	6,745D	22,453S	.....
Fredericton	232,500	.....	65,171	.....	297,671	33.07	57,620	240,051	26.67	15,116[1]	.....	.....
Newcastle	156,000z	z	.....	.....	156,000	47.27	133,000	23,000	6.97	2,235D	?	.....
Sackville	259,000y	.....	15,000	.....	274,000	122.65	61,967	212,033	94.91	4,851S	.....	.....
Sussex (Oct. 31st, 1936)	52,000	45,000	.....	.....	97,000	42.17	75,134	21,866	9.51	504S	447S	.....
St. Stephen	282,000	.....	18,500x	.....	300,500	87.43	169,671	130,829	38.06	120S	.....	.....
Woodstock	64,000	.....	18,000x	.....	82,000	24.96	.....	82,000	24.96	?	.....	.....
NOVA SCOTIA												
Amherst	305,000	.....	.....	.....	305,000	40.94	258,561	46,439	6.23	311D	.....	.....
Bridgewater	125,000	133,000	.....	.....	258,000	79.09	79,870	178,130	54.61	305S	15,191S	.....
Dartmouth	379,700	.....	110,000x	188,000f	677,700	74.47	188,776	488,924	53.73	1,217S	.....	5,572Sf
Dominion	27,000y	.....	.....	.....	27,000	9.64	‡	‡	.....	?	.....	.....
Inverness	19,000	.....	.....	.....	19,000	6.55	9,185	9,815	3.38	2,604S	.....	.....
Kentville	78,100	33,750	54,948	.....	166,798	50.54	61,065	105,733	32.04	6,776S	6,730S	.....
Liverpool	187,600y	67,900	.....	.....	255,500	85.17	56,778	198,722	66.24	1,810D	9,775S	.....
Lunenburg	54,000	.....	.....	.....	54,000	18.62	7,965	46,035	15.87	2,438S	.....	.....
New Glasgow	421,600	.....	.....	.....	421,600	46.84	288,155	133,445	14.83	5,387S	.....	.....
New Waterford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Sydney	107,500y	.....	.....	.....	107,500	17.34	?	?	.....	?	.....	.....
Parrsboro	51,500y	34,000	.....	.....	85,500	43.85	21,000x	64,500	33.08	3,084S[1]	4,400S[1]	.....
Pictou	118,400	11,000	.....	.....	129,400	41.05	20,355	109,045	34.60	1,212D	4,139S	.....
Springhill	102,500	.....	.....	.....	102,500	16.13	16,629	85,871	13.51	3,252S	.....	.....
Stellarton	99,000	.....	.....	.....	99,000	18.68	43,480	55,520	10.48	3,210S	.....	.....
Sydney Mines	67,000	.....	.....	.....	67,000	8.59	‡	‡	.....	5,637D[1]	.....	.....
Trenton	112,500	.....	.....	.....	112,500	43.27	56,500x	56,000	21.54	1,127S[1]	.....	.....
Truro	206,830	168,725	.....	.....	375,555	44.18	‡ [3]	‡	.....	14,338S	29,580S	.....
Westville	80,000y	.....	.....	.....	80,000	20.00	‡	‡	.....	9,252S[1]	.....	.....
Windsor	125,000x	.....	.....	.....	125,000	41.67	40,000x	85,000	28.33	?	.....	.....
Yarmouth	370,000y	.....	.....	.....	370,000	52.11	38,000x	332,000	46.76	?	.....	.....
PRINCE EDWARD ISLAND												
Summerside	110,000y	115,000	.....	.....	225,000	57.49	154,226	70,774	18.08	2,397S[1]	11,500	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

(¶) AS REPORTED BY THE MUNICIPALITY

f Ferries.
y Waterworks and sewers combined.
S Surplus.
x Approximate.
z Waterworks and electric light combined.
D Deficit.
[1] Before debt charges.
[3] Sinking fund against electric light debt of $67,128.
‡ Not segregated.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY (1)	POPULATION 1936	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (2)	TAXES LEVIED	TOTAL TAXES COLLECTED DURING THE YEAR	TAX ARREARS (Not Including Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT		SINKING FUNDS ON HAND	FLOATING DEBT
							Public Utilities (4)	Total (Including Public Utilities)		
BRITISH COLUMBIA (Districts)										
Chilliwhack*	6,200	104.84	$3,819,922	$ 91,411	$ 91,128	$ 21,922	$	$ 47,200	$ 39,462	$ .....
Coldstream*	867	26.56	669,852	23,855	26,600	6,488	117,100	117,100	99,034	.....
Coquitlam	487	58.00	1,023,016	44,054	46,671	18,571	37,208	139,170	61,704	6,328
Delta*	3,709	65.62	4,459,177	93,035	96,169	19,846	550,000	690,908	253,623	.....
Esquimalt (s)	3,274	2.34	1,981,239	87,824	81,578	27,229	9,100	454,600	136,725	.....
North Vancouver (s)	4,788	75.00	3,430,203	210,916[3]	176,284	106,434[5]	464,200	2,185,532[6]	987,222[7]	36,200
Oak Bay*	5,892	4.00	6,948,260	205,264	225,883	25,290	179,000	809,295	412,138	.....
Penticton*	5,500	11.01	2,767,704	132,083	131,938	25,104	779,000	1,108,200	623,996	.....
Richmond*	8,182	46.87	6,170,801	161,782	151,841	46,462	818,500[9]	1,234,900[9]	323,746	10,306
Saanich* (s)	14,000	70.31	4,871,706	231,389	247,822	61,581	690,000	783,000	372,291	.....
Summerland*	1,791	20.31	1,014,182	38,874	38,888	8,415	403,100	444,100	330,893	.....
West Vancouver* (s)	7,500	38.00	2,861,814	186,107	197,724	91,109	380,400	1,527,800	620,518	.....
MANITOBA (All Rural)										
Albert*	1,271	288.00	1,502,650	31,504	33,504	104,945	.....	93,072*v*	.....	34,000
Assiniboia	1,592	33.82	723,320	29,262	35,965	52,227	71,369	187,237*v*	.....	7,119
Birtle	2,095	324.00	1,893,610	54,274	61,751	69,469	.....	112,770*v*	.....	.....
Cameron*	1,500	287.00	2,184,459	36,927	38,570	60,656	.....	88,901*v*[10]	.....	4,629
Dauphin*	6,012	568.63	2,230,162	103,951	107,164	111,102	.....	168,156*v*	.....	14,780
Dufferin*	3,068	357.66	3,896,270	74,271	80,050	38,380	.....	186,710*v*	18,920	.....
Fort Garry (s)	4,200	26.87	1,777,370	128,186	107,042	85,226	268,330	1,048,462*w*	64,846	.....
Kildonan East (s)	8,568	3.23	3,128,400	238,234	216,088	164,014	158,531	1,256,583*w*	56,170	11,300
Kildonan West (s)	6,037	2.96	2,347,855	178,980	153,793	138,285	[8]	1,250,918*w*	20,763	19,000
Kildonan North (s)	1,356	9.26	736,390	39,604	34,875	43,110	5,211	77,862*v*	.....	6,217
Macdonald	3,583	429.21	4,307,080	130,679	192,623	83,500	37,965	449,292*v*	15,808	2,752
Miniota*	2,363	324.00	2,696,490	72,294	78,602	89,739	9,000	113,184*v*	.....	.....
Minitonas*	3,711	456.44	1,457,775	66,947	67,612	79,779	.....	114,734*v*	.....	.....
Pipestone*	2,933	432.00	3,357,955	71,082	68,328	150,723	12,000*x*	145,914*v*	5,507	17,000
Portage la Prairie*	7,481	740.64	7,820,880	158,511	214,606	140,704[11]	.....	140,557*v*	.....	.....
Rockwood*	5,678	447.24	1,983,525	96,404	113,939	92,674	.....	144,884*v*	.....	.....
Springfield*	5,596	624.78	3,736,270	105,501	120,005	82,765	5,000	224,280*v*	.....	.....
Swan River*	5,713	635.09	3,633,985	106,949	89,053	104,181	.....	65,993*v*[12]	.....	.....
St. Andrews*	6,003	283.35	2,891,125	96,296	114,606	71,146	.....	130,674*v*	.....	.....
St. James* (s)	13,322	7.98	3,971,520	352,340	331,665	215,218	[8]	4,940,411*w*	137,146	.....
St. Vital (s)	11,022	22.57	3,863,755	257,718	239,410	183,648	[8]	1,599,339*w*	46,198	.....
Wallace*	2,481	429.50	3,122,965	67,106	70,157	75,450	.....	146,271*v*	.....	.....
Westbourne*	2,617	486.00	1,592,040	51,387	74,779	35,809	.....	131,835*v*	.....	.....
Woodworth	2,172	309.88	2,398,675	64,758	70,730	120,529	20,000	178,826*v*	8,232	.....

[1] These figures have not been put on a per capita basis, as present standards cannot be fairly applied to rural municipalities. They might apply more nearly to suburban municipalities.

[2] Improvements as a rule are not fully taxed in Western municipalities. The figures below are the amounts taxed.

[3] Not including local improvement tax.

[4] Includes housing debts.

[5] After deducting reserve of $195,211. In addition, tax sale lands and certificates amount to $1,183,757.

[6] In addition, has guaranteed $407,500 Burrard Inlet, Tunnel & Bridge Co. bonds.

[7] Includes $867,286 District of North Vancouver bonds at par.

[8] Debt consolidated.

[9] Includes $39,000 unsold bonds.

[10] Province has paid $35,895 debentures under guarantee.

[11] Includes tax sale lands and certificates.

[12] As at Dec. 31st, 1936.

* Information as at Dec. 31st, 1937.

v Not inclusive of school debt.

x Approximate.

(s) Indicates municipality suburban or partly suburban in character.

w Includes municipality's share of Greater Winnipeg Water District net debt, which is largely carried by taxation. Amounts for each municipality are as follows:

Ft. Garry	$ 91,943	St. James	$294,199
Kildonan East	180,009	St. Vital	180,009
Kildonan West	126,268		

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936 or 1937

COUNTY (7)	POPULATION (In Area Liable for County Rates) Rural	Urban	Area in Square Miles (6)	ASSESSED VALUE FOR LOCAL TAXATION (In Area Liable for County Rates) (3)	TAXES LEVIED (4)	TOTAL TAXES COLLECTED DURING THE YEAR (1)	TAXES REMAINING UNCOLLECTED DEC. 31. (1)	GROSS DEBENTURE DEBT (5)	SINKING FUNDS	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts)
ONTARIO										
Brant	15,317	4,315	338	$15,899,882	$143,744*	$143,744*	$ .....*	$ 124,884*	$ .....*	$ .....*
Bruce	24,730	16,271	1,467	29,867,340	229,112*	229,112*	.....*	8,360*	.....*	67,000*[8]
Carleton	32,465	8,400	885	20,714,808	467,904*	544,398*	134,797*	1,372,199*	.....*	259,000*
Dufferin	10,063	4,175	561	11,388,511	94,354*	106,318*	14,314*	226,817*[9]	.....*	.....*
Essex	35,796	22,336	659	47,191,030	305,423*	311,886*	26,031*	142,591*	.....*	.....*
Frontenac	17,950	824	1,072	5,834,207	157,418*	168,865*	117,037*	217,031*	.....*	191,000*
Grey	31,617	11,349	1,673	26,965,097	283,408*	283,408*	.....*	525,000*	316,081*	45,000*
Haldimand	12,764	7,904	446	14,725,599	207,840*	207,455*	385*	323,012*[10]	.....*	.....*
Halton	13,557	13,474	356	21,938,421	222,233*	207,253*	118,271*	439,702*[11]	.....*	156,210*
Hastings	27,680	7,865	1,707	16,873,018	274,542*	293,068*	136,003*	56,085*	.....*	183,000*
Huron	30,055	13,792	1,260	40,096,396	219,444*	219,444*	.....*	35,267*	.....*	75,000*[12]
Lanark	13,656	11,513	1,059	13,509,716	217,758*	239,003*	38,414*	623,745*	.....*	.....*
Leeds and Grenville	25,610	5,192	1,162	16,154,182	311,913*	357,037*	180,223*	254,824*	.....*	174,000*
Lennox and Addington	13,507	3,858	700	9,070,829	189,280*	202,091*	89,034*[13]	279,911*	.....*	109,033*
Lincoln	19,960	8,749	300	18,665,128	389,900*	404,064*	237,492*[14]	1,568,100*	1,122,821*[20]	241,061*
Middlesex	38,384	6,276	1,191	43,539,365	433,883*	445,250*	58,523*	623,903*	13,989*	.....
Northumberland and Durham	32,430	20,670	1,281	32,042,730	372,590*	372,590*	.....*	574,214*	.....*	50,000*
Norfolk	20,625	10,896	625	19,601,743	293,292*	293,292*	.....*	239,164*	.....*	83,108*
Ontario	25,743	8,122	803	24,100,079	273,839*	241,311*	80,304*	573,516*	.....*	90,513*
Oxford	24,157	6,359	743	27,992,868	200,165*	200,165*	.....*	54,994*	.....*	52,000*
Peel	19,577	8,528	454	19,995,818	245,406*	328,448*	18,081*	312,496*[21]	.....*	?
Peterborough	17,108	3,298	907	9,444,069	104,520*	110,123*	20,134*	106,653*	.....*	65,544*
Prescott and Russell	31,501	11,284	835	16,787,685	354,286*	380,690*	221,424*	672,564*	.....*	270,000*
Prince Edward	9,784	5,016	370	12,607,736	106,432*	103,317*	3,115*	71,734*	.....*	30,000*
Renfrew	27,876	23,661	1,700	23,136,818	269,681*	388,902*	146,834*	530,385*	.....*	3,500*
Simcoe	38,015	40,832	1,533	49,081,943	358,020*	359,334*	158,054*	.....*[15]	.....*	200,000*
Stormont, Dundas and Glengarry	47,127	20,928	1,213	39,276,069	411,970*	428,746*	194,218*	535,533*	.....*	.....*
Victoria	14,329	10,598	941	17,732,986	155,712*	149,347*	27,031*	208,314*	.....*	77,600*
Waterloo	22,752	21,718	490	32,574,019	199,191*	199,191*	.....*	91,565*	.....*	.....*
Welland	30,531	21,820	355	41,855,447	371,684	385,221	93,410	286,176[22]	161,972	.....*
Wellington	24,918	10,956	988	28,798,692	197,204*	224,787*	24,787*	.....*[18]	.....*	120,000*
Wentworth	23,228	6,465	419	24,414,149	268,187*	308,344*	11,000*	642,806*	.....*	70,287*[19]
York	190,101	53,926	848	132,282,198	1,256,436*	1,607,170*	150,875*	1,308,000*[17]	90,374*	328,888*[16]

* Information as at Dec. 31st, 1937.

[1] As county rates need not be paid until Dec. 20th, after which date interest is charged, it frequently happens that a considerable amount of taxes unpaid at Dec. 31st may be paid at a date early in the next year. Unless otherwise noted, taxes remaining uncollected are all current.

[3] At assessor's value. This property is liable for taxation by the township, village or town within whose limits it lies.

[4] These taxes are levied on the various municipalities within the county, and not directly on individuals.

[5] As far as can be ascertained, none of these debts are for public utilities.

[6] Area, population and assessment do not include municipalities separate from the county.

[7] Standards used for urban municipalities do not apply, so figures have not been put on a per capita basis.

[8] Subsidy from Ontario on 1937 county highway expenditure will more than offset this amount.

[9] In addition, about $450,000 guaranteed debt.

[10] In addition, guaranteed debt of $67,496.

[11] In addition, guaranteed debt of $113,924.

[12] Offset by subsidy due from Province.

[13] Of this, $2,507 is 1936 levy.

[14] Of this, $54,377 is 1936 levy.

[15] Guaranteed debt about $4,000,000.

[16] Offset by accounts receivable, Province of Ontario and City of Toronto.

[17] Guaranteed debt, $1,715,966.

[18] Guaranteed debt, $200,000.

[19] Offset by credits due from Province.

[20] As shown in the public accounts, Province of Ontario, March 31st, 1937.

[21] Also guaranteed debt of approximately $170,000.

[22] In addition, guaranteed debt of $227,821.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION: Dominion Census 1921	POPULATION: Dominion Census 1931	POPULATION: Municipality's Report 1936	ASSESSED VALUE FOR TAXATION (a) Amount	ASSESSED VALUE FOR TAXATION (a) Per Capita	TAXES LEVIED Amount	TAXES LEVIED Per Capita	TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates Amount	GROSS DEBENTURE DEBT (b): Schools only Amount	GROSS DEBENTURE DEBT (b): Public Utilities only Amount	GROSS DEBENTURE DEBT (b): TOTAL (Incl. Schools and Public Utilities) Amount	GROSS DEBENTURE DEBT (b): TOTAL (Incl. Schools and Public Utilities) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND Amount	SINKING FUNDS ON HAND Per Capita	BANK LOANS OUTSTANDING
BRITISH COLUMBIA				[1]													
Alberni*	998	702	802	$368,528	$460	$14,729	$18.37	$15,055	$ 4,638	$21,100	$25,000	$ 46,100	$ 57.48	11.4%	$ 1,221†	$ 1.52	$ .....
Armstrong*	983	989	1,000	555,854	556	21,419	21.42	22,188	5,622	25,000	96,000	164,714	164.71	32.9%	121,212	121.21	1,500
Courtenay*	810	1,219	1,500	715,481	477	26,100	17.40	28,741	8,479	38,000	193,500	253,400	168.93	33.7%	110,159	73.43	1,084
Cumberland*	3,176	2,371	2,037	227,632	112	13,242	6.50	12,471	2,945	.....	.....	.....	.....	.....	.....	.....	2,000
Duncan*	1,178	1,843	2,200	750,766	341	29,292	13.31	30,446	3,127	11,391	50,900	85,491	38.86	7.7%	41,009	18.64	482
Enderby*	783	555	550	314,569	572	12,986	23.61	12,738	4,534	27,500	43,000	70,500	128.18	25.6%	49,041	89.16	2,000
Grand Forks*	1,469	1,298	1,298	524,767	404	24,366	18.77	23,974	6,011	20,000	55,000	133,925	103.17	20.6%	59,693	45.99	.....
Greenwood	371	171	400	66,982	167	4,407	11.02	4,001	2,986	.....	.....	57,072 [5]	142.68	28.5%	.....	.....	.....
Kaslo	950	523	600	290,091	483	12,943	21.57	14,274	6,038	.....	69,000	69,000	115.00	23.0%	41,223	68.71	16,527 [7]
Ladysmith	1,967	1,443	1,443	301,540*	209	11,476	7.95	17,525	6,521	.....	.....	.....	.....	.....	.....	.....	30,665 [7]
Merritt	1,721	1,296	1,296	378,886	292	24,129	18.62	25,521	18,712	.....	116,500	236,500	182.48	36.4%	62,976	48.59	11,476 [7]
Port Coquitlam	1,178	1,312	1,312	843,654	643	44,868	34.20	46,351	18,495	35,000	107,550	515,250	392.72	78.5%	185,719	141.55	32,067 [7]
Port Moody*	1,030	1,260	1,500	648,723	432	27,100	18.07	24,905	9,426	.....	.....	205,029	136.68	27.3%	45,963	30.64	.....
Salmon Arm	627	830	830	532,786	642	22,910	27.60	23,881	11,339	11,500	155,000	176,900	213.13	42.6%	85,473	102.97	.....
ALBERTA				[12]													
Athabasca*	425	573	610	251,119†	412	16,165	26.50	15,431	19,997	7,817	[10]	43,229	70.87	14.1%	.....	.....	?
Bassano	799	615	590	394,503	669	18,863	31.97	15,003	48,370	9,047†	[10]	203,644	345.15	69.0%	.....	.....	.....
Beverly*	1,039	1,112	1,000	310,765†	311	19,106	19.11	13,442	51,860	44,424	.....	64,775	64.78	12.9%	.....	.....	.....
Big Valley*	1,057	447	400	203,388 [11]	508	11,371	28.43	8,376	31,234 [4]	29,450	.....	35,087	87.72	17.5%	.....	.....	.....
Blairmore*	1,552	1,629	1,666	952,125	572	47,992	28.81	40,804	61,870	.....	.....	.....	.....	.....	.....	.....	.....
Bow Island	427	314	305	194,990	639	10,537	34.55	?	15,874 [4]	13,540	?	64,923	212.86	42.5%	.....	.....	1,307
Castor	710	634	591	396,243	670	16,173	27.36	12,731	12,513	1,275	.....	1,275	2.16	.4%	.....	.....	1,580
Cardston	1,612	1,672	1,625	1,054,882	649	32,251	19.85	32,940	69,886	33,150	23,134	59,484	36.61	7.3%	.....	.....	.....
Claresholm*	963	1,156	1,200	992,570	827	40,117	33.43	43,626	36,618	4,367	31,955	36,322	30.26	6.0%	.....	.....	.....
Coleman	1,590	1,704	2,130	798,305	375	47,027	22.08	?	24,942	.....	.....	.....	.....	.....	.....	.....	4,000
Coronation	645	736	606	454,394	750	26,949	44.47	23,338	42,230	3,360	53,351	56,711	93.58	18.7%	.....	.....	1,200
Didsbury	842	798	849	1,932,067	2,276	20,998	24.73	19,938	10,055 [4]	8,100	.....	8,100	9.54	1.9%	.....	.....	.....
Edson*	1,138	1,547	1,638	629,644	384	36,684	22.40	34,923	37,196 [2]	14,400	47,900	62,300	38.03	7.6%	.....	.....	.....
Ft. Saskatchewan	982	999	680	215,788	317	15,843	23.29	14,101	8,915	5,133	.....	6,923	10.18	2.0%	.....	.....	.....
Gleichen*	668	514	489	309,466	633	21,163	43.28	18,628	21,312	.....	.....	7,148	14.62	2.9%	.....	.....	.....
Grande Prairie*	1,061	1,464	1,600‡	981,471	613	37,300	23.31	42,786	29,000 [3]	22,406	.....	30,331	18.95	3.7%	.....	.....	.....
Hanna*	1,364	1,490	1,400	894,462	639	36,668	26.19	34,050	67,559 [6]	38,892	.....	38,892	27.78	5.5%	.....	.....	.....
Hardisty*	517	428	500	291,104	582	11,502	23.00	8,047	12,219	5,833	.....	7,359	14.71	2.9%	.....	.....	.....
High River*	1,198	1,459	1,350	982,115	727	56,797	42.07	49,440	24,765	20,572	37,071*y*	57,643	42.70	8.5%	.....	.....	.....
Innisfail	941	1,027	1,027	527,451	514	28,622	27.86	28,230	11,566	1,204	.....	4,154	4.04	.8%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1937.
‡ Estimated.
[1] In British Columbia, taxable assessment figures only are given.
[2] After deducting reserve of $55,441.
[4] Not including schools.
† 1936 figures.
y Waterworks and sewers.
[3] After deducting reserve of $15,000.
[5] Under City of Greenwood Relief Acts, 1921.
[7] Other debts outstanding.
[10] Debt consolidated.
[6] After deducting reserve of $20,000.
[11] For municipal purposes.
[12] In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1936	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
ALBERTA				[9]													
Lacombe*	1,133	1,259	1,425	$926,373	$650	$45,335	$31.81	$40,645	$12,073	$ 2,411	$	$ 13,844	$ 9.72	1.9%	$	$	$35,000
Leduc*	756	900	925	395,525	428	22,130	23.92	19,950	10,480	2,533	4,474	7,007	7.58	1.5%	.....	.....	.....
MacLeod*	1,723	1,447	1,400	849,130	607	32,635	23.31	30,784	17,111	37,475†	189,724	441,739	315.52	63.1%	.....	.....	.....
Magrath*	1,060	1,224	1,217	302,738	249	28,672	23.56	34,027	94,239	67,881	.....	113,368	93.15	18.6%	.....	.....	.....
Morinville*	490	570	550	205,542	374	8,699	15.82	7,206	9,940	.....	.....	.....	.....	.....	.....	.....	.....
Nanton*	710	739	700	416,187	530	22,842	32.63	30,763	35,538 [2]	10,500	.....	10,500	15.00	3.0%	.....	.....	.....
Okotoks*	448	760	600	370,748	631	25,617	42.70	23,257	15,600	4,332	.....	9,280	15.47	3.0%	.....	.....	.....
Olds*	764	1,056	1,204	741,616	616	37,009	30.73	34,526	45,633	48,488†	.....	53,494	44.43	8.8%	.....	.....	6,000
Peace River*	980	864	875	290,130	332	21,409	24.47	22,387	25,496	875	12,883 [3]	13,758	15.72	3.1%	.....	.....	5,900
Pincher Creek*	880	1,024	1,000	509,820	510	26,358	26.36	23,816	27,989	6,999†	.....	16,080	16.08	3.2%	.....	.....	5,000
Ponoka*	712	836	1,100	880,914	801	30,327	27.57	30,998	23,743	50,759	.....	60,775	55.25	11.0%	.....	.....	.....
Raymond	1,394	1,849	2,500	687,150	275	55,250	22.10	?	51,911	5,861	?	50,312	20.12	4.0%	.....	.....	1,911
Redcliff	1,137	1,192	990	492,744	498	34,320	34.67	?	39,102	29,453	[1]	328,310	331.62	66.3%	.....	.....	.....
St. Albert*	800	825	800	437,337	547	11,682	14.60	12,470	15,318	1,200	.....	19,700	24.63	4.9%	.....	.....	.....
St. Paul de Metis*	869	938	1,000	616,330	616	32,300	32.30	33,000	55,063	45,000	.....	46,600	46.60	9.3%	.....	.....	2,000
Stettler*	1,416	1,219	1,230	1,338,465	1,088	42,209	34.31	65,063	15,262	7,000	15,436	45,497	36.98	7.4%	.....	.....	3,400
Strathmore	584	523	531	271,620	512	14,265	26.86	13,600*x*	6,152 [2]	.....	.....	.....	.....	.....	.....	.....	.....
Taber*	1,705	1,279	1,350	795,588	589	34,605	25.63	28,953	43,586	39,132	[1]	135,204	100.15	20.0%	.....	.....	.....
Tofield*	500	497	500	315,000	630	19,596	39.19	14,983	11,609 [5]	12,067	[1]	99,924	199.84	39.9%	.....	.....	.....
Vegreville*	1,479	1,659	2,000	1,019,473	510	59,354	29.68	60,341	32,443	19,247	80,511	148,809	74.40	14.4%	32,656	16.33	7,000
Vermilion*	1,272	1,270	1,250	840,157	672	41,492	33.19	43,146	28,901	22,482	19,934	56,190 [7]	44.95	8.9%	.....	.....	.....
Vulcan*	641	803	800	810,511†	1,013	26,858	33.57	24,961	53,565 [8]	18,118†	.....	18,118	22.64	4.5%	.....	.....	.....
Wainwright	975	1,147	1,047	749,985	716	34,992	33.42	32,736	34,614	.....	.....	27,561	26.32	5.2%	.....	.....	.....
Youngstown	410	372	187	144,487	773	5,450	39.14	?	11,007	214	.....	214	1.14	.2%	.....	.....	.....
SASKATCHEWAN																	
Arcola*	605	666	580	457,649	789	17,136	29.54	7,100	51,710	8,073	53,271	61,344	105.76	21.2%	12,035	20.75	998
Assiniboia	1,006	1,454	1,200	943,637	786	35,084	29.23	41,983	39,541	92,456	40,978	133,434	111.20	22.2%	.....	.....	1,000
Battleford	1,229	1,096	1,049	413,689	394	20,126	19.19	.....	38,686	20,043	[1]	82,133	78.29	15.6%	.....	.....	.....
Broadview*	839	885	882	365,990	415	15,372	17.42	14,443	4,906	.....	.....	.....	.....	.....	1,200	13.61	1,660
Canora	1,230	1,179	1,186	597,875	504	27,912	23.53	?	14,671	10,121	87,851	108,603	91.57	18.3%	.....	.....	.....
Carnduff*	496	506	403	373,383	927	9,997	24.81	7,880	11,138	6,125	.....	6,125	15.19	3.0%	.....	.....	.....
Craik	570	521	526*x*	349,760	665	10,521	20.00	?	34,278	22,548	.....	28,928	55.00	11.0%	.....	.....	.....
Davidson*	652	560	480	493,470	1,028	12,830	26.72	11,857	17,647	15,962	.....	15,962	33.25	6.6%	.....	.....	.....
Duck Lake	437	538	450	240,959	535	4,653	10.34	4,350	9,196	.....	.....	935	2.08	.4%	.....	.....	.....
Govan*	495	429	450	491,433	1,092	9,898	22.00	7,244	19,283	21,000*x*	.....	23,398	52.00	10.4%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1937.
x Approximate.
[2] Including tax arrears of $30,724.
[3] Payable by Dominion Electric Power Co., Ltd.
† As at Dec. 31st, 1936.
[1] Debt refunded and consolidated.
[5] Estimated collectible. Total uncollected tax is including tax sale lands $935,694.
[7] Amount at end of 1936 should have been $56,699.
[8] Includes tax sale lands.
[9] In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.

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GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1936	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																	
Gravelbourg	1,106	1,137	1,122*x*	$864,438	$770	$37,270	$33.22	$?	$154,238	$	$62,021	$176,937	$157.70	35.5%	$	$	$ .....
Grenfell*	765	857	800	583,470	729	12,015	15.02	12,165	6,631	1,625	.....	5,191	6.49	1.3%	.....	.....	1,325
Gull Lake*	788	854	650	592,385	911	21,755	33.46	8,993	62,548	.....	.....	38,785	59.66	11.9%	.....	.....	.....
Herbert	827	1,009	1,057*x*	646,450	612	22,261	21.06	?	4,731	25,815	.....	33,062	31.28	6.2%	.....	.....	.....
Humboldt	1,822	1,899	1,850	895,341	484	50,144	27.10	?	?	?	?	?	?	?	?	?	.....
Indian Head	1,439	1,438	1,400	1,117,722	798	46,944	33.53	34,065	21,413	.....	121,154	136,691	97.63	19.5%	15,436	11.03	.....
Kerrobert*	780	868	600	451,197	752	17,306	28.84	14,384	30,188[6]	.....	63,398	63,982	106.64	21.3%	.....	.....	.....
Kindersley	1,003	1,037	1,037	772,800	745	38,524	37.15	30,700	21,861	31,971	?	113,517	109.46	21.9%	.....	.....	.....
Lanigan*	426	384	340	213,991	629	6,570	19.32	5,620	6,829	8,955	.....	10,995	32.34	6.4%	.....	.....	.....
Leader*	765	627	578	381,740	660	11,452	19.81	6,162	20,749	7,734	.....	7,734	13.38	2.6%	.....	.....	.....
Lloydminster*	755	1,516	1,600	1,079,113	674	44,341	27.71	40,497	39,865	27,000	.....	47,728	29.83	5.9%	.....	.....	.....
Lumsden	498	514	475	319,776	673	9,580	20.17	9,337	20,428	.....	.....	.....	.....	.....	.....	.....	.....
Maple Creek*	1,002	1,154	1,000	873,992	874	24,502	24.50	21,051	12,610	6,167	31,871	46,009	46.01	9.2%	.....	.....	.....
Melfort*	1,746	1,809	2,200	1,426,790	649	65,310	29.69	62,471	59,118[3]	.....	178,000*x*	225,465	102.48	20.5%	130,341	59.25	6,800
Milestone*	472	404	396	369,668	934	12,384	31.27	10,156	9,655	10,500*x*	.....	24,950	63.00	12.2%	.....	.....	.....
Moosomin	1,099	1,119	1,150*x*	733,858	638	30,395	26.43	?	23,508	4,637	14,449	23,942	20.82	4.1%	.....	.....	.....
Morse*	559	439	426	272,350	639	7,353	17.27	6,059	7,720	11,166	1,180	12,346	28.98	5.8%	.....	.....	.....
Nokomis*	547	445	488	311,211	638	9,466	19.39	8,540	3,331	.....	.....	.....	.....	.....	.....	.....	.....
North Regina*	586	780	650	182,870	281	6,205	9.54	4,112	22,736	.....	.....	.....	.....	.....	.....	.....	.....
Outlook	704	712	710*x*	560,435	789	19,091	26.89	?	43,762	4,676	24,337[5]	31,506	44.37	8.9%	.....	.....	.....
Oxbow	602	585	560*x*	389,309	695	9,207	16.44	?	24,738	1,485	234	10,939	19.53	3.9%	.....	.....	.....
Qu'Appelle*	688	673	670	411,800	615	14,570	21.75	9,616	22,418	3,200	.....	6,700	10.00	2.0%	.....	.....	.....
Radisson*	431	362	369	256,670	696	9,394	25.46	6,006	2,497	.....	.....	.....	.....	.....	.....	.....	.....
Radville	883	1,005	1,033*x*	543,514	526	25,428	24.62	?	27,705	15,178	13,322	47,371	45.86	9.7%	.....	.....	.....
Rosetown*	865	1,553	1,532	1,029,618	672	40,150	26.21	26,702	40,831	52,315	.....	59,382	38.76	7.7%	.....	.....	8,784
Rosthern	1,074	1,412	1,440*x*	869,180	604	21,770	15.12	?	24,901	23,585	2,029	25,614	17.79	3.6%	.....	.....	.....
Rouleau	590	513	538*x*	436,688	812	15,589	28.98	?	44,166	14,697	43,750	97,440	181.11	36.2%	.....	.....	.....
Saltcoats	479	461	450	273,375	608	9,304	20.67	10,327	6,231	10,000	.....	14,225	31.61	6.3%	.....	.....	.....
Scott	236	269	220*x*	116,143	528	5,110	23.23	?	6,885	.....	[4]	46,800	212.73	42.5%	.....	.....	.....
Shaunavon	1,146	1,761	1,600*x*	1,202,130	751	45,507	28.44	?	71,435	64,350	.....	158,887	99.30	19.8%	.....	.....	.....
Star City	591	558	605*x*	349,935	578	13,997	23.13	?	12,938	15,007	.....	18,155	30.00	6.0%	.....	.....	.....
Strassbourg*	514	508	510	437,098	857	9,179	18.00	9,734	13,440	29,074	.....	31,385	61.53	12.3%	.....	.....	.....
Sutherland	961	1,148	1,163*x*	338,315	291	20,856	17.93	?	14,876	15,441	.....	94,848	81.55	16.3%	.....	.....	.....
Tisdale	783	1,069	1,121*x*	548,770	490	24,932	22.24	?	11,997	17,047	.....	22,194	19.80	3.9%	.....	.....	.....
Unity	611	806	825*x*	617,415	748	19,792	24.00	?	54,693	12,725	19,167[5]	38,062	46.14	9.2%	.....	.....	.....
Wadena*	549	582	625	380,171	608	14,209	22.73	12,453	6,344	14,000	.....	14,450	23.12	4.6%	.....	.....	.....
Watrous	1,101	1,303	1,206*x*	757,033	628	32,064	26.59	?	53,687	1,552	18,341	289,781	240.28	48.0%	.....	.....	.....
Whitewood	449	564	560*x*	406,082	725	12,086	21.58	?	12,793	1,583	.....	5,745	10.26	2.0%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1937. *x* Approximate.

[3] Tax sale lands of $147,972 additional.
[4] Debt consolidated.
[5] Assumed by purchasers of electric light plants.
[6] Tax sale lands of $227,814.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1936	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																	
Wilkie*	778	1,222	1,220	$655,550	$537	$34,630	$28.39	$25,766	$33,556	$20,300	$48,151	$ 76,075	$ 62.36	12.4%	$ 9,500	$ 7.79	$ .....
Wolseley	956	882	924*x*	656,397	710	16,499	17.86	?	9,828	1,154	.....	7,672	8.30	1.6%	.....	.....	.....
Wynyard	849	1,042	1,000*x*	497,094	497	23,861	23.86	?	18,598	11,843	10,152 [4]	25,165	25.17	5.0%	.....	.....	.....
Yellowgrass	468	449	472*x*	334,600	709	10,038	21.27	?	16,993	14,508	.....	14,508	30.74	6.1%	.....	.....	.....
MANITOBA																	
Beausejour*	994	1,139	1,275	315,720	248	16,855	13.22	14,803	39,675	8,274 [1]	6,316	15,344	12.03	2.4%	.....	.....	.....
Birtle	560	645	789	276,860	351	10,306	13.06	10,164	4,271	16,960	15,600	44,060	55.84	11.0%	16,896	21.41	.....
Boissevain*	825	859	800	390,000	488	12,815	16.02	14,000	13,194	.....	1,776	3,634	4.54	.9%	1,848	2.31	.....
Brooklands	.....	2,462	2,462*x*	418,780	170	31,931	12.97	30,532	22,520	109,551	.....	109,551	44.50	8.9%	.....	.....	.....
Carberry*	794	807	778	645,460	830	17,427	22.40	17,299	9,802	.....	.....	.....	.....	.....	.....	.....	.....
Carman*	1,591	1,418	1,330	789,740	594	40,199	30.22	42,169	24,445	18,015 [1]	5,123	39,644	29.81	5.9%	.....	.....	.....
Deloraine	685	815	815*x*	407,200	500	19,091	23.42	16,913	26,061	13,010	.....	23,933	29.37	5.8%	.....	.....	2,500
Emerson	895	978	921	414,170	450	17,638	19.16	21,596	9,535	16,960	5,000	40,519	43.99	8.8%	.....	.....	.....
Gilbert Plains*	737	742	846	431,005	509	9,892	11.69	9,944	6,174	.....	.....	.....	.....	.....	.....	.....	.....
Gimli*	617	713	850	211,890	249	11,199	13.18	10,773	9,870	.....	.....	.....	.....	.....	.....	.....	.....
Gladstone	832	619	619‡	357,925	578	12,607	20.37	12,137	7,529	20,650	9,136	40,786	65.89	13.0%	7,895	12.75	.....
Grandview	846	621	664	275,625	415	14,945	22.51	15,299	14,446	24,000	.....	24,000	36.14	7.2%	.....	.....	.....
Hamiota*	609	535	525	317,850	605	10,517	20.03	10,729	4,652	.....	.....	8,000	15.23	3.0%	7,876	15.00	.....
Hartney*	576	517	497	268,953	541	9,951	20.02	8,797	13,334	.....	18,845	18,845	37.92	7.6%	.....	.....	.....
Killarney	871	1,003	978	558,723	571	16,613	16.98	13,614	12,942	.....	2,562	2,848	2.91	.5%	2,530	2.59	.....
Manitou*	618	676	625	325,445	521	13,263	21.22	13,863	4,833	.....	.....	9,101	14.56	2.9%	.....	.....	.....
Melita*	676	719	650	414,150	637	10,610	16.32	10,796	28,609	925 [1]	10,000	32,425	49.88	9.9%	23,108	35.56	.....
Minnedosa*	1,505	1,680	1,665	907,105	545	41,706	25.05	42,955	26,846	21,500	.....	102,500	61.56	12.3%	15,692	9.42	.....
Morden	1,268	1,416	1,444	633,092	438	25,361	17.56	24,463	17,320	30,290	17,857	48,857	33.83	6.7%	.....	.....	.....
Morris*	796	768	810	319,820	395	12,317	15.21	12,723	4,648	7,230	.....	7,230	8.93	1.8%	.....	.....	.....
Neepawa*	1,887	1,910	2,065	1,094,612	530	49,175	23.81	51,443	18,623	28,848	204,681	238,529	115.51	23.0%	116,681	56.50	.....
Oak Lake	500	473	455	264,214	581	9,042	19.87	8,659	7,735	5,083	.....	7,180	15.78	3.1%	.....	.....	.....
Rapid City	571	493	447	258,930	579	7,745	17.32	8,004	2,845	.....	.....	1,360	3.04	.6%	.....	.....	.....
Rivers*	857	724	650	226,500	348	10,180	15.66	9,808	7,477	23,250	1,885	25,135	38.67	7.7%	.....	.....	.....
Roblin	617	680	704	289,135	411	14,524	20.63	14,041	13,338	48,965	28,822	79,342	112.70	22.5%	.....	.....	.....
Russell*	696	827	742	413,850	558	17,577	23.68	16,083	9,831	22,329 [1]	.....	25,312	34.11	6.8%	.....	.....	.....
Shoal Lake*	673	697	738	275,916	374	9,525	12.91	10,823	4,615	17,890 [1]	.....	24,971	33.83	6.7%	.....	.....	.....
Souris	1,710	1,661	1,478	869,940	589	38,234	25.87	34,205	38,970	.....	16,800	127,028	85.95	17.0%	.....	.....	10,504
Stonewall*	1,112	1,031	992	376,869	380	13,583	13.69	14,087	5,163	.....	.....	.....	.....	.....	.....	.....	.....
Swan River	903	968	1,016	500,185	492	19,799	19.48	21,335	16,663	8,033	.....	36,574	36.00	7.2%	.....	.....	.....
Teulon*	.....	680	657	224,220	341	8,541	13.00	8,808	3,950	8,400 [1]	.....	13,191	20.07	4.0%	.....	.....	.....
Tuxedo*	1,062	1,173	1,450	3,448,715	2,378	83,795	57.79	66,349	105,808 [1]	20,692 [1]	64,355 [2]	379,971 [2]	262.04	52.4%	145,682	100.00	6,800
Virden*	1,361	1,590	1,497	941,388	629	33,862	22.61	29,185	22,380	18,750 [1]	.....	30,450	20.34	4.0%	.....	.....	10,000
Winnipegosis*	750	976	876	259,270	296	9,852	11.25	8,527	7,688	200 [1]	.....	687	.78	.1%	.....	.....	.....
Winkler*	812	1,005	1,000	252,370	252	12,755	12.75	15,054	4,752	16,182 [1]	.....	16,182	16.18	3.2%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1937.
x Approximate.
‡ Estimated.
[1] As at Dec. 31st, 1936.
[2] Includes $64,355, being share of net debt of Greater Winnipeg Water District, mostly borne by taxation.
[4] Assumed by purchasers of electric light plant.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUT-STANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1936	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Acton*	1,722	1,895	1,916	$810,770	$423	$41,170	$21.49	$39,720	$ 7,141	$101,358	$128,745	$ 67.19	13.4%	$ 3,187	$ 1.66	$?
Ailsa Craig*	532	464	485	204,069	421	8,271	17.05	8,208	2,276	.....	16,896	34.83	6.9%	.....	.....	1,000
Alliston*	1,376	1,379	1,340	638,120	476	45,932	34.28	46,031	19,946	21,779	239,450	178.69	35.7%	.....	.....	4,000
Alvinston*	691	690	650	319,862	492	13,685	21.05	13,151	4,052	10,782	26,665	41.02	8.2%	.....	.....	2,852
Arthur*	1,104	1,057	1,035	385,637	373	20,559	19.86	22,787	6,078	57,844	65,641	63.42	12.7%	.....	.....	.....
Athens*	726	724	750	324,712	433	13,287	17.71	13,087	7,070	9,480	47,325	63.10	12.6%	.....	.....	.....
Ayr*	777	768	755	410,465	544	13,956	18.48	14,289	1,488	5,371	36,649	48.54	9.7%	.....	.....	.....
Bancroft*	768	841	911	180,536	198	12,615	13.85	13,284	5,177	.....	11,562	12.69	2.5%	.....	.....	.....
Beamsville*	1,256	1,142	1,200	741,543	618	31,145	25.95	34,504	14,248	.....	56,811	47.34	9.4%	.....	.....	.....
Beaverton*	933	960	949	484,965	511	24,131	25.43	26,380	9,282	4,102	63,480	66.89	13.4%	4,204	4.43	?
Beeton*	582	584	555	259,539	468	13,954	25.14	13,268	7,654	10,912	52,551	94.69	18.9%	.....	.....	.....
Belle River*	608	746	748	390,518	522	16,039	21.44	20,740	10,364	84,800	88,311	118.06	23.6%	.....	.....	.....
Blenheim	1,565	1,690	1,755	1,059,497	604	48,303	27.52	45,646	14,413	93,276	201,468	114.79	22.9%	.....	.....	.....
Bloomfield	600	614	663	385,907	582	7,657	11.55	8,056	781	5,839	5,839	8.81	1.7%	.....	.....	.....
Blyth*	656	602	652	373,368	573	15,747	24.15	14,276	3,379	7,731	33,359	51.16	10.2%	14,093	21.62	2,150
Bobcaygeon*	1,095	906	985	407,904	414	16,724	16.98	15,820	5,657	.....	11,844	12.02	2.4%	.....	.....	.....
Bolton*	679	593	569	297,417	523	12,194	21.44	12,659	3,137	37,877	47,843	84.08	16.8%	.....	.....	8,500
Bonfield*	421	515	556	50,640	911	3,639	6.55	4,322	4,253	.....	1,422	2.56	.5%	.....	.....	.....
Bothwell*	633	646	643	269,364	419	11,260	17.52	11,696	4,423	.....	7,763	12.07	2.4%	.....	.....	.....
Barton Twp.*	6,742	3,295	1,995	1,340,630	672	42,374 [3]	21.24	43,102	83,890	94,000	480,760 [3]	240.98	48.1%	244,191 [3]	122.40	21,570
Bradford*	961	1,009	989†	469,185†	474	24,938	25.22	24,450	16,554	56,410	104,671	105.84	21.1%	.....	.....	.....
Brantford Twp.*	7,168	7,497	7,630	5,935,172	778	177,409	23.25	186,349	103,946 [1]	13,305	57,964	7.60	1.5%	4,604	.60	62,276
Brighton*	1,411	1,413	1,366	689,403	505	30,000	21.96	29,458	7,596	32,966	79,807	58.42	11.6%	.....	.....	3,500
Bruce Mines*	477	474	396	210,573	532	8,847	22.34	8,217	13,333	.....	12,353	31.19	6.2%	.....	.....	.....
Brussels*	870	770	787†	407,450†	518	13,626	17.31	13,285	2,479	8,778	8,778	11.15	2.2%	.....	.....	.....
Burk's Falls*	981	818	742	331,599	447	13,401	18.06	12,855	3,874	9,531	9,531	12.84	2.5%	.....	.....	.....
Cache Bay*	926	1,084	987	249,574	253	9,656	9.78	10,230	3,339	.....	.....	.....	.....	.....	.....	.....
Caledonia*	1,223	1,396	1,410	698,110	495	26,740	18.96	?	8,672	665	38,227	27.11	5.4%	.....	.....	.....
Cannington*	869	851	764	465,941	610	18,172	23.79	17,650	7,671	5,172	22,091	28.91	5.8%	.....	.....	.....
Capreol*	1,287	1,750	1,730	802,495	464	55,950	32.34	52,160	36,460	109,753	272,702	157.63	31.5%	.....	.....	31,700
Cardinal*	1,241	1,305	1,529	566,400	370	23,729	15.52	23,900	5,293	10,568	42,392	27.73	5.5%	.....	.....	.....
Casselman*	977	1,025	995	265,875	267	13,020	13.08	12,765	2,336	.....	5,361	5.38	1.0%	.....	.....	.....
Cayuga*	784	705	664	450,864	679	19,359	29.16	17,108	2,252	9,511	48,666	73.29	14.6%	.....	.....	.....
Chapleau Twp.	2,236	2,346	2,400	990,825	413	63,267	26.36	65,741	15,957 [2]	9,985	119,164	49.65	9.9%	.....	.....	5,000
Chelmsford	1,045	725	818*	133,585*	163	9,096*	11.12	?	?	?	?	?	?	.....	.....	?

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1937.
[1] After deducting reserve of $35,020.
† Information as at Dec. 31st, 1936.
[2] In addition, tax sale lands of $16,375.
[3] Since the annexation of part of the township by Hamilton, this city makes annual payments towards interest and sinking fund on a large portion of the debt. The amount so payable by Hamilton in 1936 was $28,851.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUT-STANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1936	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Chesley*	1,708	1,789	1,815	$813,830	$448	$29,196	$16.09	$30,097	$ 3,742	$ 4,672	$ 10,675	$ 5.88	1.1%	$ 5,615	$ 3.09	$ .....
Chesterville*	967	950	1,068	404,854	379	18,115	16.96	18,177	1,857	344	18,153	17.00	3.4%	.....	.....	1,876
Chippawa*	1,137	1,266	1,186	881,238	743	55,393	46.70	61,623	14,002	59,382	171,262	144.40	28.8%	.....	.....	4,500
Clifford*	469	454	446	228,004	511	7,094	15.91	8,303	3,079	5,980	28,722	64.40	12.8%	.....	.....	.....
Clinton*	2,018	1,842	1,901	815,750	429	35,763	18.81	36,108	6,144	72,200	197,276	103.77	20.7%	117,880	62.00	.....
Cobden*	711	631	621	227,725	367	11,457	18.45	11,525	4,221	13,233	21,768	35.05	7.0%	.....	.....	4,283 [1]
Colborne	932	977	954	362,070	380	23,988	25.14	22,682	9,051	76,874	112,479	117.90	23.6%	.....	.....	.....
Coldwater*	658	626	589	269,160	457	13,318	22.61	12,995	7,246	6,287	36,112	61.31	12.2%	.....	.....	.....
Creemore*	653	587	632	338,067	535	12,881	20.38	14,191	3,883	6,469	37,341	59.08	11.8%	.....	.....	.....
Crystal Beach*	298	550	605	697,605	1,153	60,298	99.66	64,626	76,318 [3]	51,844	236,537	390.97	78.0%	.....	.....	.....
Delhi*	733	1,298	1,677	1,132,430	675	36,229	21.60	35,559	1,339	.....	44,270	26.39	5.2%	75	.05	.....
Deseronto*	1,847	1,418	1,300	549,334	423	29,859	22.97	26,776	24,080	3,382	57,060	43.89	8.7%	.....	.....	5,450
Drayton*	600	559	551	322,430	585	9,916	17.99	10,284	1,107	5,438	22,985	41.72	8.3%	.....	.....	.....
Dresden*	1,339	1,488	1,477	724,480	491	35,054	23.73	35,780	23,050	10,925	33,712	22.82	4.5%	.....	.....	13,000
Dryden	1,019	1,369	1,588	1,311,928	826	40,973	25.80	41,267	15,774	52,476	160,475	101.05	20.2%	.....	.....	.....
Dundalk*	675	647	652	369,228	566	16,392	25.14	16,739	4,507	.....	59,230	91.01	18.2%	.....	.....	.....
Durham	1,494	1,800	1,816	662,088	365	38,165	21.02	39,235	13,185	73,440	174,384	96.02	19.2%	12,099	6.66	.....
Dutton*	813	761	807	422,426	523	19,765	24.49	21,418	3,677	.....	51,647	64.00	12.8%	.....	.....	.....
Eganville	1,015	1,072	994	352,123	354	15,443	15.54	16,855	15,871	.....	20,408	20.52	4.1%	.....	.....	.....
Elora*	1,136	1,144	1,149	574,255	500	25,548	22.23	26,657	5,882	676	32,795	28.54	5.7%	2,066	.....	?
Embro*	460	455	428	228,481	534	8,028	18.76	7,932	712	?	10,326	24.13	4.8%	.....	.....	.....
Englehart*	759	1,056	1,245	448,000	360	28,730	23.08	27,550	18,747 [2]	35,007*y*	86,923	69.81	13.9%	.....	.....	.....
Erin*	479	434	481	178,641	371	8,771	18.23	9,201	2,697	.....	40,111	83.39	16.6%	.....	.....	.....
Essex	1,588	1,888	1,798	1,049,343	584	45,455	25.28	51,108	37,215	57,391	281,617 [5]	156.63	31.3%	.....	.....	2,600 [6]
Exeter	1,422	1,622	1,629	857,055	526	26,824*	16.47	27,188*	7,170*	37,258	55,597	34.13	6.8%	.....	.....	.....
Fenelon Falls*	1,031	915	1,060	532,163	502	17,276	16.30	17,751	6,142	.....	34,383	32.43	6.4%	.....	.....	.....
Flesherton	422	491	446	191,630*	430	8,680	19.46	9,229	3,345	2,589*	27,355*	61.33	12.2%	.....	.....	.....
Fonthill	.....	862	829	329,523	397	17,602	21.23	17,505	6,450	58,005	70,506	85.05	17.0%	.....	.....	.....
Forest*	1,422	1,465	1,502	879,423	586	35,443	23.60	35,530	7,481	93,470	140,104	93.27	18.6%	.....	.....	.....
Frankford*	786	808	839	284,187	339	13,753	16.39	12,759	5,202	.....	33,204	39.58	7.9%	.....	.....	.....
Glencoe*	862	800	810	481,185	594	20,145	24.87	21,136	13,935	91,307	117,706	145.32	29.0%	12,114	14.96	2,500
Gore Bay*	635	740	789	254,232	322	12,301	15.59	11,479	4,029	16,005	36,012	45.64	9.1%	.....	.....	.....
Grand Valley*	620	587	600	239,538	399	10,918	18.20	10,745	1,746	.....	19,586	32.81	6.5%	.....	.....	.....
Grantham Twp.*	3,777	5,007	5,134	1,847,200	360	125,137	24.37	124,003	102,349 [8]	52,391	98,494	19.18	3.8%	?	.....	.....
Gravenhurst*	1,478	1,830	2,052	853,877	416	52,959	25.81	52,947	22,287	56,003	177,905	86.70	17.3%	46,803	22.81	16,025
Hagersville*	1,169	1,370	1,307	632,860	484	25,314	19.36	26,169	1,641	1,981	30,660	23.46	4.7%	.....	.....	.....
Harriston*	1,263	1,293	1,266	626,658	495	28,580	22.58	28,325	2,948	13,393	24,288 [7]	19.18	3.8%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1937.
[1] On fire equipment, to be debentured.
[3] Tax sale lands $3,264 additional.
[5] Includes matured and unpaid debenture principal of $79,056, but does not include W.E. and L.S. Rly. liability of $81,297, nor railway deficit of $29,649.
y Waterworks and sewers.
[2] Tax sale lands $4,500 additional.
[6] In addition, interest due and unpaid $49,632.
[7] In addition, guaranteed principal of $30,438 and interest of $14,497.
[8] After deducting reserve.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUT-STANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1936	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Harrow*	.....	956	984	$383,500	$389	$19,267	$19.58	$19,598	$15,566	$ 3,044	$ 20,066	$ 20.39	4.0%	$	$	$ 4,000
Hastings*	730	707	762	292,095	383	13,357	17.53	13,995	3,114[1]	16,852	38,514	50.54	10.1%	.....	.....	1,500
Havelock*	1,268	1,096	1,166	392,468	337	18,565	15.92	18,830	4,854	8,830	22,450	19.25	3.8%	.....	.....	1,000
Hensall*	756	719	680	389,708	573	10,915	16.05	12,021	1,335	5,103	10,303	15.15	3.0%	.....	.....	.....
Iroquois*	916	948	1,050	314,395	299	17,871	17.02	17,405	832	2,133	7,899	7.52	1.5%	.....	.....	.....
Iroquois Falls*	1,178	1,308	1,300	2,286,880	1,759	63,279	48.68	63,279	.....	.....	75,420	58.02	11.6%	.....	.....	.....
Jarvis*	485	514	505	216,105	428	8,703	17.23	8,540	2,017	4,389	29,534	58.48	11.7%	.....	.....	.....
Keewatin*	1,327	1,405	1,483	1,436,212	968	37,028	24.97	36,945	10,086	.....	42,935	28.95	5.8%	.....	.....	.....
Kemptville	1,204	1,286	1,178	588,912	500	27,369*	23.23	29,600*	7,200*	16,078*	55,404*	47.03	9.4%	.....	.....	.....
Lakefield*	1,189	1,303	1,332	654,393	491	22,484	16.88	22,169	2,328	22,061	32,435	24.35	4.8%	.....	.....	.....
Lanark*	597	636	702	156,649	223	9,014	12.84	8,796	1,606	1,280	8,052	11.47	2.3%	.....	.....	.....
Lancaster	672	601	608	191,822*	315	8,497	13.98	7,453	3,239	952	952	1.57	.3%	.....	.....	.....
Leaside*	325	1,005	2,612	3,146,903	1,204	199,344	76.32	211,579	110,302[2]	112,695	1,014,689[4]	388.47	77.6%	.....	.....	64,122
La Salle*	.....	600	812	545,296	672	20,186	24.86	19,161	12,020[3]	8,392	204,578[5]	251.94	50.3%	.....	.....	.....[6]
Little Current*	923	1,151	1,116	271,060	243	14,971	13.41	14,288	5,100	.....	.....	.....	.....	.....	.....	.....
L'Orignal*	1,298	905	928	264,882	285	11,385	12.26	11,236	8,322	.....	3,130	3.37	.6%	.....	.....	1,000
Lucan*	683	590	614	267,300	435	13,237	21.56	12,272	3,883	3,144	10,035	16.34	3.2%	.....	.....	.....
Lucknow	905	1,082	1,068	411,522	385	18,292	17.13	17,941	3,782	61,005	80,354	75.23	15.0%	.....	.....	.....
Madoc*	1,058	1,059	1,210	370,706	309	25,284	21.07	22,746	14,615	.....	38,885	32.40	6.4%	.....	.....	11,100
Markdale*	882	774	781	344,816	442	17,046	21.83	18,100	5,074	6,375	62,820	80.44	16.0%	.....	.....	.....
Markham	1,012	1,073	1,112	546,176*	491	17,843	16.05	17,598*	2,630	13,337	24,115	21.69	4.3%	.....	.....	.....
Marmora	948	924	945	286,600	303	20,250*	21.43	18,880*	10,729*	4,352*	34,337*	36.34	7.2%	.....	.....	11,754*
Massey	632	708	682	162,828	239	11,494	16.85	9,026	6,603	.....	651	.95	.2%	.....	.....	2,850
Mattawa*	1,468	1,633	2,034	320,195	157	25,035	12.31	23,111	16,824	.....	6,769	3.33	.6%	.....	.....	4,000
Maxville*	725	785	758	292,386	386	12,643	16.67	11,847	4,148	3,612	17,219	22.72	4.5%	.....	.....	1,900
Merrickville*	807	821	776	333,500	430	17,342	22.35	18,264	10,568	.....	20,606	26.55	5.3%	.....	.....	3,200
Mildmay*	708	694	747	250,902	336	8,476	11.35	8,211	1,684	10,476	26,470	35.44	7.0%	.....	.....	612
Milbrook*	717	692	705	262,237	372	13,473	19.11	13,440	5,000	.....	38,910	55.19	11.0%	.....	.....	3,082
Milton*	1,873	1,828	1,800	1,079,423	600	42,637	23.69	42,771	37,037	11,936	94,317	52.40	10.4%	.....	.....	22,001
Milverton*	951	1,004	1,006	641,150	637	21,588	21.46	20,372	2,874	37,814	66,336	65.94	13.1%	.....	.....	2,500
Mitchell*	1,800	1,571	1,607	969,250	603	41,876	26.05	43,550	15,169	4,797	79,605	49.53	9.9%	7,341	4.57	.....
Morrisburg	1,444	1,374	1,819*	591,966*	325	29,899	21.12	28,115	6,822	45,399	110,618	78.12	15.6%	.....	.....	8,800
Mount Forest*	1,718	1,821	1,946	860,000	442	39,308	20.19	37,151	6,867	9,517	111,107	57.09	11.4%	.....	.....	6,000

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1937.
[1] In addition, tax sale lands of $3,980.
[2] In addition, tax sale lands of $16,958.
[3] In addition, tax sale lands of $92,133.
[4] Includes $193,861 unsold bonds, against which bank loans of $156,194.
[5] Includes debenture principal due and unpaid, but does not include share of Essex Border Utilities Comm. debt of $56,358, nor share of S.W. & A. Rly. debt of $105,326.
[6] Interest due and unpaid at Dec. 31st, 1936, $53,252.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUT-STANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1936	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Neustadt*	422	465	441	$154,085	$349	$ 5,488	$12.44	$ 5,641	$ 1,716	$ 3,454	$ 22,637	$ 51.33	10.2%	$	$	$ .....
Newburgh*	416	410	468	126,125	269	6,063	12.96	6,154	917	.....	.....	.....	.....	.....	.....	.....
Newcastle	559	611	675	278,415	412	11,677	17.30	12,780	3,525	.....	.....	.....	.....	.....	.....	.....
New Hamburg*	1,351	1,426	1,441	784,423	544	28,013	19.44	30,030	4,474	3,468	20,806	14.44	2.8%	.....	.....	6,238
Niagara*	1,357	1,672	1,651	965,629	585	54,637	33.10	57,940	31,370 [4]	22,261	53,208	32.23	6.4%	.....	.....	6,000 [5]
Nepean Twp.	10,867	11,142	10,852	5,733,007	528	341,388	31.46	388,544	220,611 [6]	2,033	919,858 [7]	84.76	16.9%	.....	.....	56,500 [8]
Norwich*	1,176	1,126	1,212	656,335	542	32,435	26.76	32,945	6,873	28,843	62,080	51.22	10.2%	.....	.....	3,000
Norwood*	765	727	716	298,250	417	14,305	19.98	14,348	3,830	22,351	22,351	31.21	6.2%	.....	.....	.....
Oil Springs*	490	433	470	193,939	413	7,303	15.54	7,729	3,727	.....	12,098	25.74	5.1%	.....	.....	.....
Omemee*	498	498	600	237,631	396	10,014	16.69	9,382	2,355	479	17,530	29.22	5.8%	.....	.....	.....
Palmerston	1,523	1,617	1,410	695,525	493	38,689	27.44	37,964	9,757	21,987	90,818	64.41	12.8%	.....	.....	14,195
Paisley*	760	732	773	311,375	399	13,330	17.08	13,303	2,739	6,688	24,204	31.03	6.2%	.....	.....	.....
Parkhill	1,152	998	997	471,707	473	20,421*	20.48	21,538*	5,464*	13,528*	20,034*	20.09	4.0%	.....	.....	.....
Point Edward*	1,258	1,211	1,161	573,292	494	28,536	24.58	29,046	11,992	17,720	41,075	35.38	7.0%	.....	.....	10,258
Port Credit*	1,123	1,650	1,756	1,287,570	733	72,425	41.24	85,783	41,000 [1]	132,749	400,000	227.79	45.5%	.....	.....	.....
Port Dalhousie*	1,492	1,331	1,565	957,753	612	53,093	33.93	53,483	42,703	105,470	154,022	98.41	19.6%	3,922	2.51	.....
Port Dover*	1,462	1,680	1,640	987,273	602	54,197	33.05	55,247	15,451	108,000*x*	228,391	139.26	27.8%	.....	.....	4,000
Port Elgin*	1,291	1,305	1,293	618,921	479	22,288	17.24	22,688	798	33,360	50,384	38.97	7.8%	.....	.....	.....
Port McNicoll*	1,074	928	950	584,770	616	23,276	24.50	23,510	5,121 [3]	715	2,198	2.31	.4%	.....	.....	.....
Port Perry*	1,143	1,130	1,124	655,394	583	29,586	26.32	30,052	8,606	14,474	78,924	70.21	14.0%	.....	.....	.....
Port Rowan	672	674	666	286,235	430	11,449	17.20	12,388	2,046	10,508	23,669	35.54	7.1%	.....	.....	.....
Port Stanley	973	816	741*	1,097,763*	1,481	27,784*	37.49	30,407*	13,362	41,048	50,161	67.69	13.5%	.....	.....	900
Powassan*	614	722	857	224,608	262	8,069	9.42	7,556	992	.....	12,887	15.04	3.0%	.....	.....	.....
Rainy River	1,444	1,680	1,304	582,567	447	36,322	27.85	31,331	40,595	84,322	151,719 [9]	116.35	23.2%	1,891	.....	12,800
Richmond Hill*	1,055	1,270	1,241	910,000	733	44,171	35.59	47,839	22,518	82,093	230,715	185.91	31.1%	39,706	31.20	.....
Ridgetown*	1,855	1,942	1,956	1,122,712	574	44,821	22.92	44,338	12,558	12,628	23,162	11.84	2.3%	.....	.....	18,303
Rockcliffe Park*	.....	957	1,162	2,625,510	2,259	90,372	77.77	91,191	4,594	6,900	120,617	103.79	20.7%	15,489	13.33	.....
Rodney*	756	757	722	398,375	552	10,152	14.06	10,225	1,077	.....	18,338	25.40	5.0%	.....	.....	.....
Sandwich East Twp.	2,054	5,542	5,444	1,734,778	319	72,068	13.24	129,382	80,443 [2]	35,506	1,833,744 [10]	336.84	67.3%	.....	.....	211,896
Sandwich West Twp.	?	3,438	3,412	2,089,295	612	74,286	21.77	91,981	189,550	.....	2,343,511 [11]	686.84	137.3%	.....	.....	387,214
Seaforth*	1,829	1,692	1,708	951,452	557	46,736	27.36	42,670	21,339	74,200	111,383	65.21	13.0%	2,302	1.34	.....
Shelburne*	1,072	1,064	1,099	516,721	470	30,950	28.16	29,712	6,036	1,387	97,342	88.57	17.7%	.....	.....	?
Smooth Rock Falls*	.....	858	939	486,164	518	28,181	30.01	28,181	.....	.....	44,700	47.60	9.5%	.....	.....	.....
Southampton	1,537	1,520	1,255	710,955	566	34,492	27.48	34,447	12,099	35,540	61,557	49.05	9.8%	.....	.....	.....
South River*	573	704	837	248,906	297	11,450	13.68	11,158	4,660	.....	5,132	6.13	1.2%	.....	.....	2,000
Stoney Creek	.....	834	847*	461,515*	545	18,190*	21.48	18,008*	5,535*	74,282	77,622	93.18	18.6%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at Dec. 31st, 1937.
[1] In addition, tax sale lands of $34,750.
[3] In addition, tax sale lands of $3,606.
[4] After deducting reserve of $3,8 6; in addition, tax sale lands of $12,106.
[5] Also owe county rates of $13,786.
[6] In addition, tax sale lands of $149,224. Reserve against uncollected taxes of $98,642 not deducted.
x Approximate.
[2] In addition, tax sale lands of $234,897.
[7] Includes unsold bonds, against which bank loans of $300,674.
[8] Exclusive of loan against hypothecated bonds; in addition, owe county rates of $136,055.
[9] Includes $35,421 principal due and unpaid.
[10] Includes $940,548 debenture principal due and unpaid, but not $79,170, share of Essex Border Utility debt; nor $62,813, S.W. & A. Rly.; nor $51,710, W.E. & L.S. Rly.
[11] Includes $984,569 debenture principal due and unpaid, but not $252,328, share of Essex Border Utility debt; nor $315,980, S.W. & A. Rly. debt; nor $55,657, W.E. & L.S. Rly.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUT-STANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1936	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Schreiber Twp.*	.....	1,113	1,245	$477,609	$384	$24,458	$19.64	$23,072	$ 9,947[2]	$ 57,794	$111,738	$ 89.75	17.9%	$38,624	$31.02	$ .....
Springfield*	460	379	378	193,310	511	6,084	16.10	6,271	1,571	2,838	16,081[1]	42.54	8.5%	.....	.....	.....
Stayner*	972	1,042	1,009	421,483	418	24,044	23.83	25,046	2,047	2,745	66,950	66.35	13.2%	.....	.....	.....
Stirling*	844	865	938	450,906	481	22,094	23.55	21,325	3,770	41,700	64,658	69.52	13.9%	.....	.....	.....
Stouffville	1,053	1,105	1,155	626,940	543	22,664	19.62	21,980	5,045	2,776	74,661	64.64	12.9%	.....	.....	.....
Streetsville*	615	673	672	352,654	525	17,155	25.53	16,077	5,578[3]	13,130	18,512	27.55	5.5%	.....	.....	.....
Shuniah Twp.*	?	1,131	1,921	1,037,455	540	41,448	21.58	?	?	.....	15,445	8.04	1.6%	6,576	3.42	.....
Sutton*	789	809	852	633,701	744	20,178	23.68	20,055	9,282	10,123	57,861	67.91	13.5%	.....	.....	.....
Tara*	545	491	471	251,021	533	7,531	15.99	7,418	277	3,093	3,093	6.56	1.3%	.....	.....	2,350
Tavistock*	1,011	1,042	1,037	560,124	540	16,972	16.37	18,631	1,015	8,707	8,906	8.59	1.7%	.....	.....	.....
Teeswater	829	805	837	378,520	452	15,485	18.50	15,637	6,177	11,100	32,493	38.82	7.7%	.....	.....	.....
Thamesville*	800	754	814	489,949	602	19,887	24.43	16,130	7,992	9,620	25,888	31.80	6.3%	.....	.....	1,800
Thedford*	524	577	593	226,000	381	7,273	12.27	6,874	832	4,985	16,188	27.30	5.4%	.....	.....	.....
Thessalon	1,651	1,632	1,583	600,535	379	24,855	15.70	21,765	28,483	50,141	86,643	54.73	10.9%	.....	.....	15,294
Thornbury	820	739	744	451,780	607	20,587	27.67	20,557	4,443	67,014	102,818	138.20	27.6%	24,347	3.27	1,523
Tilbury	1,673	1,996	1,992	937,000	470	52,582	26.40	52,955	30,246	116,374	211,221	106.03	21.2%	.....	.....	6,500
Toronto Twp.*	5,878	8,476	9,626	4,959,596	515	280,860	29.18	275,028	142,549[4]	77,819	354,811	36.86	7.3%	.....	.....	122,626[5]
Tottenham*	494	546	526	250,451	476	12,083	22.97	11,274	2,989	28,783	28,783	54.72	10.9%	.....	.....	1,000
Tweed*	1,339	1,247	1,256	566,617	451	31,800	25.32	32,400	12,366	20,000*x*	109,274	87.00	17.4%	.....	.....	5,235
Uxbridge*	1,492	1,506	1,527	661,286	433	37,017	24.24	34,579	13,929	366	116,102	76.03	13.2%	.....	.....	9,394
Vankleek Hill*	1,499	1,295	1,302	535,076	411	17,433	13.39	21,403	2,867	.....	1,591	1.22	.2%	.....	.....	.....
Victoria Harbour*	1,463	1,171	1,093	221,695	203	10,706	9.80	11,289	5,196	.....	3,983	3.64	.7%	.....	.....	1,473
Waterdown	754	924	875	538,260	615	20,980	23.98	23,260	10,265	68,797	106,317	12.15	2.4%	.....	.....	.....
Waterford*	1,123	1,168	1,238	717,665	580	27,060	21.86	26,777	3,034	42,899	99,077	80.02	16.0%	.....	.....	.....
Watford*	1,059	956	975	496,759	509	26,494	27.17	25,842	6,734	38,597	84,918	87.10	17.4%	.....	.....	900
Webbwood	567	468	458	129,597	283	6,585	14.38	8,212	9,141	.....	.....	.....	.....	.....	.....	.....
Wellington*	824	900	907	771,238	850	19,341	21.32	19,435	2,123	6,585	47,616[6]	52.50	10.5%	.....	.....	.....
West Lorne*	755	814	784	349,119	445	11,333	14.45	12,329	2,919	.....	10,526	13.43	2.6%	.....	.....	.....
Westport*	741	737	710	336,007	473	10,790	15.20	12,542	9,501	12,230	24,350	34.30	6.8%	.....	.....	.....
Wheatley*	378	724	744	367,990	495	19,656	26.42	20,045	9,406	87,835	119,462	160.57	32.0%	.....	.....	.....
Wiarton	1,726	1,949	1,766	673,362	381	39,811	22.54	42,914	12,745	60,629	124,662	70.59	14.0%	20,448	11.58	.....
Winchester*	1,126	963	1,041	459,248	441	20,666	19.85	20,634	4,032	4,804	49,389	47.44	9.4%	.....	.....	.....
Woodbridge	672	744	763	323,476	424	12,104	15.86	12,364	1,541	27,910	58,023	76.04	15.2%	.....	.....	.....
Woodville*	452	414	418	191,041	457	7,335	17.54	7,552	1,509	1,680	27,925	66.80	13.3%	.....	.....	.....
Wyoming*	482	482	528	146,401	277	8,199	15.53	8,148	698	.....	11,838	22.42	4.4%	.....	.....	700

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at Dec. 31st, 1937.
[1] Includes only Springfield's share (50%) of total school debt of $26,485.
[2] Tax sale lands of $1,978 additional.
x Approximate.
[3] After deducting reserve of $2,228.
[4] In addition, tax sale lands of $79,511. Reserve against uncollected taxes of $56,806 not deducted.
[5] Also borrowed $12,000 from clergy reserve fund.
[6] Includes only Wellington's share (47.5%) of school debt of $86,382.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1936	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Acton Vale	1,549	1,753	2,023	$ 677,600	$ 335	$11,336	$ 6,957	$ 9.04	$ 8,481	$ 5,133	$ 4,800	$182,447	$ 92.66	18.5%	$13,128	$ 1,200
Almaville	1,174	2,010	2,062	497,270	241	4,683	6,942	5.64	4,874	7,170	29,000	47,100	36.91	7.4%	.....	2,000
Arthabaska	1,234	1,608	2,079	431,775	208	6,391	4,509	5.24	1,581	1,377	5,370	43,443	23.47	4.7%	16,957	14,400
Baie de Shawinigan	1,213	1,316	1,300	922,085	709	17,170	7,818	19.22	8,986	1,180	30,802	51,872	63.60	12.7%	.....	1,400
Beaconsfield [5]	578	641	900	1,497,726	1,664	23,215 [6]	[5]	[5]	14,636	[5]	[5]	?	?	?	.....	[5]
Beauceville East	?	975	1,103	525,160	476	?	1,773	?	5,104	733	.....	44,320	40.18	8.0%	9,000	1,800
Beaulac	491	450	385	108,242	281	1,112	2,165	8.51	653	1,813	14,700	9,000	61.55	12.3%	.....	.....
Beaulieu	282	380	600	720,500	1,201	4,508	1,800	10.51	5,014	1,556	4,500	7,600	20.16	4.0%	2,000	?
Beauport East	.....	480	527	608,487	1,155	4,804	2,458	13.77	4,221	2,114	3,440	43,800	89.63	17.9%	1,650	.....
Bedford (Nov. 30th)	1,669	1,570	1,828	866,810	474	12,843	13,272	14.29	7,407	7,302	41,000	58,312	54.33	10.8%	.....	4,680
Beebe Plain	921	1,053	1,002	371,950	371	4,022	5,535	9.53	4,605	3,245	5,008	9,700	14.68	2.9%	.....	.....
Beloeil	1,418	1,434	1,639	746,800	456	6,274	8,219	8.84	3,375	7,445	17,682	68,220	52.40	10.4%	7,000	6,000
Bernierville	751	946	624	190,290	305	2,168	?	?	2,714	?	?	4,500	?	?	150	?
Bic	912	1,020	1,027	290,975	283	1,668	1,457	3.04	1,393	1,496	.....	.....	.....	.....	.....	200
Bon Secours	769	735	625	182,700	292	1,513	3,673	8.29	642	6,267	41,600	.....	66.56	13.3%	2,800	2,000
Boucherville	938	883	865	422,991	489	5,675	6,000	13.50	5,840	9,684	4,837	58,000	72.64	14.5%	4,900	.....
Bromptonville	2,603	1,527	1,575	1,420,285	902	17,994	10,092	17.83	5,031	2,886	.....	226,200	143.62	28.7%	1,990	.....
Cabano	.....	2,187	1,791	488,524	273	6,610	5,999	7.04	5,166	5,224	.....	29,700	16.58	3.3%	.....	5,900
Calumet	682	675	681	164,245	241	2,112	7,021	13.41	2,190	3,914	8,000	10,500	27.16	5.4%	2,000	200
Campbell's Bay	700	897	785	377,800	481	3,703	2,964	8.49	5,880	3,070	3,565	10,000	17.28	3.4%	.....	.....
Cap Chat	.....	1,139	1,176	160,450	136	1,951	1,695	3.10	1,052	2,836	.....	2,640	2.24	.4%	2,654	825
Causapscal	.....	1,390	1,367	242,240	177	2,674	4,619	5.34	2,231	5,923	10,000	7,194	12.58	2.5%	1,250	3,000
Chambly Bassin	1,068	1,287	1,550	881,837	569	23,354	?	?	15,100	?	?	146,304	94.38	18.9%	2,500	?
Chambly Canton	839	955	1,060	911,705	860	17,595	3,977	20.35	14,926	1,919	8,000	123,325	123.89	24.8%	.....	.....
Champlain	698	556	735	157,285	214	1,311	1,816	4.25	713	1,078	.....	26,500	36.05	7.2%	.....	2,800
Chandler	1,756	1,741	1,571	1,058,516	674	13,981	5,908	12.66	5,874	9,998	15,400	126,869	90.56	18.1%	29,877	.....
Charlemagne	829	813	835	180,170	216	2,192	2,192	5.25	1,477	1,185	.....	4,900	5.86	1.1%	5,600	.....
Charlesbourg	1,267	1,869	1,821	624,975	343	4,288	4,913	5.05	2,549	3,545	3,545	97,100	55.27	11.0%	.....	.....
Chateauguay [1]	881	1,067	1,220	1,320,623	1,082	10,565	10,876	17.16	4,892	1,862	17,395	25,169	34.88	6.9%	.....	1,000
Cheneville	611	518	555	154,730	279	953	1,469	4.36	796	976	?	.....	.....	.....	1,800	1,900
Contrecour	659	794	794	293,200	369	2,166	2,936	6.43	948	1,235	600	3,100	4.66	.9%	.....	250
Cookshire	950	946	983	550,635	560	6,112	3,466	9.74	5,171	2,839	2,365	18,500	21.23	4.2%	2,000	.....
Coteau-du-Lac	435	428	489	169,530	347	1,835	2,431	8.72	734	868	.....	.....	.....	.....	11,790	2,700

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[1] Municipal information as at May 31st, 1937.
[2] Include special assessment and monthly fees overdue.
[5] School district included with Pointe Claire.
[6] Information as at June 30th, 1936.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1936	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Coteau Station	851	846	840	$ 231,875	$ 276	$ 3,299	$ 1,911	$ 6.20	$ 734	$ 1,568	$	$ 11,790	$ 14.03	2.8%	$	$ .....
Courville	1,283	1,678	1,875	878,984	469	7,204	5,058	6.54	12,482	2,837	1,500	48,600	26.72	5.3%	10,175	5,532
Cowansville	1,094	1,859	2,749	1,658,300	603	23,401	9,314	11.90	8,178	6,217	39,000	92,368	47.78	9.6%	.....	.....
Danville	1,290	1,354	1,283	530,481	413	7,584	8,996	12.92	3,920	2,955	23,800	36,500	47.00	9.4%	.....	.....
Delson [4]	428	715	925	299,480	324	3,743	3,369	7.68	4,045	2,618	.....	4,000	4.32	.8%	3,000	3,500
De Lery	540	561	504	1,170,660	2,323	4,233	2,328	13.02	1,764	1,531	1,000	.....	1.98	.4%	3,500	.....
Deschillons	1,142	1,650	1,636	399,870	244	2,040	2,091	2.53	40	508	2,375	4,400	4.14	.8%	.....	.....
Deux Rivieres	642	670	609	157,285	258	1,311	3,008	7.09	596	1,404	.....	44,000	72.25	14.4%	350	1,850
Disraeli	1,646	1,437	1,437	289,500	201	5,224	5,211	7.26	5,267	7,166	.....	16,315	11.35	2.3%	8,000	5,480
Dolbeau	.....	2,032	2,500*	2,885,500*	1,154	37,978*	16,931	21.96	12,743*	4,374	127,328	317,000*	177.73	35.5%	.....	5,000
Dorion	833	1,155	1,200	998,795	832	14,155	5,794	16.62	4,882	2,353	8,000	99,000	89.16	17.8%	3,500	.....
Eastman	704	474	495	225,650	456	2,959	1,872	9.75	2,322	3,022	.....	9,578	19.34	3.8%	4,500	.....
East Broughton	1,709	1,868	1,650	666,340	404	5,667	?	?	4,554	?	?	117,300	711.00	14.2%	.....	?
Fort Coulonge	973	1,130	1,032	455,735	442	5,872	4,880	10.42	3,922	3,692	15,400	30,000	43.99	8.8%	1,400	6,582
Fortierville	485	422	419	47,440	113	729	2,838	8.51	216	1,204	4,900	2,300	17.18	3.4%	.....	.....
Gracefield	342	479	445	197,895	445	4,734	2,497	16.24	2,893	1,674	15,200	25,221	90.83	18.1%	.....	2,150
Greenfield Park	1,112	1,610	1,800	1,850,839	1,028	36,051	18,574	30.35	68,955	26,586	31,000	426,600	254.00	50.8%	28,264	244
Grenville	701	719	826	199,875	242	3,312	?	?	1,842	?	?	49,800	60.29	12.0%	12,100	?
Gaspe	764	919	855	529,573	619	4,452	3,393	9.18	5,941	3,498	.....	13,500	15.79	3.1%	.....	400
Hampstead [1]	53	594	1,331	2,385,020	1,792	98,259	14,743	84.90	39,286	4,674	74,870	942,684	765.00	153.0%	.....	.....
Hebertville	719	933	1,002	164,650	164	1,812	2,498	4.30	1,105	1,711	2,856	5,532	8.37	1.7%	1,800	1,000
Hebertville Station	739	922	922	326,470	354	2,830	3,922	7.32	2,452	6,379	7,100	42,540 [5]	53.83	10.7%	.....	3,300
Hudson	.....	848	1,080	423,250	392	2,889	11,669	13.47	1,692	5,673	21,700	11,342	30.59	6.1%	.....	.....
Hudson Heights	.....	510	510	988,400	1,938	6,122	?	?	4,117	?	?	11,615	?	?	.....	?
Huntingdon	1,401	1,619	1,707	935,880	548	15,479	10,455	15.19	6,796	4,029	10,000	35,816	26.84	5.3%	.....	400
Knowlton	841	990	937	910,350	972	7,601	7,088	15.68	4,302	4,146	.....	14,500	15.47	3.1%	.....	3,000
L'Abord a Plouffe	1,101	1,227	1,385	781,563	564	12,251	6,210	13.32	13,645	5,296	20,800	84,112	75.74	15.1%	19,713	1,300
Lac-au-Saumon	1,354	1,779	1,691	191,655	113	3,744	2,766	3.84	2,647	5,115	.....	17,200	10.17	2.0%	2,825	4,200
L'Annonciation	612	658	627	129,105	206	2,606	1,768	6.97	2,059	2,625	3,600	16,500	32.05	6.4%	2,375	.....
Lac St. Louis	597	1,537	568	2,001,035	3,523	2,001	4,645	11.70	297	843	.....	4,500	7.92	1.6%	.....	.....
La Perade	745	926	855	210,500	246	?	1,501	?	.....	998	.....	.....	.....	.....	7,400	2,000
La Providence	1,078	1,241	1,369	529,125	387	6,776	4,296	8.09	6,121	1,773	31,900	50,300	60.04	12.0%	.....	3,500
L'Assomption	1,320	1,576	1,900	545,735	287	8,931	4,316	6.97	4,528	1,576	.....	88,270	46.45	9.3%	.....	33
Laurentides	1,150	1,284	1,300	554,650	427	7,660	5,926	10.45	8,032	2,154	14,000	28,700	32.85	6.6%	.....	6,600

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1937.
[1] Under Montreal Metropolitan Commission.
[2] Includes special assessment and monthly fees overdue.
[4] Figures for 1935 latest available.
[5] Figure for Dec. 31st, 1935, after deduction of sinking fund, should have read $45,832.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1936	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Laval sur le Lac	81	84	700	$1,001,170	$1,430	$16,796	$?	$?	$ 3,911	$?	$?	$139,600	$?	?	$62,357	$?
Leclercville	552	674	616	96,148	156	778	1,485	3.67	235	520	2,800	2,800	9.09	1.8%	.....	.....
L'Enfant Jesus	.....	1,066	1,140	251,410	221	3,302	1,363	4.09	1,734	5,969	6,550	55,300	54.25	10.8%	.....	?
Lennoxville	1,554	1,927	1,895	1,601,290	845	23,909	16,889	21.52	21,525	7,267	43,300	192,200	124.27	24.8%	.....	5,401
L'Epiphanie	.....	1,705	1,774	421,653	238	3,179	17,386	11.59	4,700	13,673	31,300	6,000	21.02	4.0%	.....	2,700
Laterriere	.....	529	450	288,820	642	2,388	2,110	10.00	2,532	2,133	.....	15,400	34.22	6.8%	13,368	1,300
Liniere	610	667	740	178,150	241	1,169	?	?	2,022	?	?	.....	?	?	2,475	?
Lyster	596	725	773	116,680	151	1,018	3,732	6.14	556	4,244	.....	.....	.....	.....	1,500	2,650
Macamic	1,104	821	635	140,421	221	3,616	?	?	9,465	?	?	38,900	?	?	7,579	?
Maniwaki	.....	1,720	1,833	751,050	410	9,804	10,877	11.28	5,892	7,962	33,000	75,315	59.09	11.8%	.....	10,000
Marbleton	670	798	917	255,940	279	2,603	1,711	4.70	1,853	1,532	.....	.....	.....	.....	.....	.....
Marieville	1,748	1,986	2,116	794,705	376	15,499	8,436	11.31	13,108	5,910	11,000	86,200	45.93	9.1%	9,953	.....
Masson	950	2,015	1,204	346,925	288	12,711	6,171	15.68	2,609	490	3,500	82,375	71.32	14.2%	.....	.....
Massueville	654	598	710	208,775	294	1,565	?	?	782	?	?	7,700	?	?	9,100	?
McMasterville	612	819	783	760,365	971	6,953	5,037	15.31	1,064	576	5,200	.....	6.64	1.3%	.....	.....
Montauban	325	630	654	122,775	188	2,091	1,535	5.54	5,363	5,192	8,600	.....	13.14	2.6%	2,414	.....
Montebello	977	1,501	1,251	445,715	356	5,436	4,133	7.65	2,714	1,427	8,400	12,200	16.46	3.3%	.....	.....
Montreal South	1,030	1,164	1,184	1,172,890	991	33,879	?	?	54,054	?	?	278,262	?	?	19,006	?
Napierville	741	857	841	394,372	469	3,896	?	?	1,411	?	?	9,900	?	?	.....	?
Normandin	.....	773	729	125,145	172	2,001	?	?	1,776	?	?	13,300	?	?	2,725	.....
Noveau Salaberry	606	805	594	177,350	299	2,685	?	?	1,275	?	?	20,400	?	?	1,650	?
Ormstown	832	842	777	524,885	676	4,302	6,191	13.50	3,017	2,055	8,000	45,200	68.46	13.7%	.....	7,400
Papineauville	884	954	920	301,500	328	1,939	3,289	5.68	370	1,791	.....	.....	.....	.....	.....	.....
Phillipsburg	390	638	494	124,650	252	2,117	2,519	9.38	1,332	538	5,200	5,400	21.45	4.3%	.....	.....
Pierreville	1,394	1,352	1,250	330,550	264	3,598	3,311	5.52	3,506	2,417	3,500	15,000	14.80	2.9%	2,200	.....
Pointe-au-Pic	703	961	1,161	1,759,833	1,516	11,742	6,922	16.08	3,293	1,341	23,000 [3]	16,400	33.93	6.8%	4,000	149
Pont Rouge	1,419	1,353	1,501	413,560	275	5,599	7,656	8.83	3,786	5,026	21,025	33,775	36.51	7.3%	.....	.....
Portneuf	877	1,017	1,091	353,246	324	2,653	4,812	6.84	2,020	5,570	350	12,739	12.00	2.4%	100	2,900
Princeville	869	980	942	200,030	212	2,018	?	?	1,743	?	?	5,500	?	?	1,500	?
Quebec West	130	1,813	2,700	1,334,707	494	20,065 [1]	?	?	21,906	?	?	303,187	?	?	36,054	?

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[1] Information as at Apr. 30th, 1936.
[2] Includes special assessment and monthly fees overdue.
[3] Figure at Dec. 31st, 1935, should have been $23,656.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1936	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Quyon	787	793	751	$ 221,239	$ 295	$ 3,762	$ 2,534	$ 8.38	$ 4,229	$ 5,845	$ 2,000	$ 9,156	$ 14.85	2.9%	$	$ 64
Rawdon	1,042	1,066	1,119	338,685	303	5,492	3,029	7.61	6,617	6,057	4,550	5,000	8.53	1.7%	7,695	3,941
Richelieu	426	524	718	1,018,190	1,418	12,642	2,389	20.93	2,500	151	.....	79,500	110.72	22.1%	.....	.....
Rigaud	939	1,099	1,782	507,360	285	8,641	6,673	8.59	2,548	3,148	37,505	55,773	52.34	10.4%	4,000	3,800
Riviere du Moulin	738	1,040	1,244	267,207	215	5,918	2,094	6.44	10,826	2,706	480	35,857	29.21	5.8%	4,200	2,600
Robertsonville	882	671	600	148,245	247	2,431	3,184	9.35	1,333	2,310	21,650	19,500	68.58	13.7%	.....	.....
Rock Island	1,442	1,424	1,400	456,225	326	8,097	6,192	10.21	14,214	6,010	16,400	17,700	24.36	4.9%	.....	.....
Rougemont	379	429	482	396,875	823	916	1,666	5.36	456	2,641	9,800	17,800	57.26	11.4%	578	323
Roxton Falls	777	760	754	303,220	402	5,872	2,752	11.44	5,730	2,619	.....	21,700	28.77	5.8%	.....	5,150
Sawyerville	418	478	514	249,198	485	2,144	5,932	15.71	283	2,238	8,500	1,500	19.45	3.9%	1,400	1,000
Scotstown	987	1,189	1,200	562,700	469	6,457	6,386	10.70	5,532	5,386	9,500	61,000	58.75	11.8%	.....	3,000
Senneville	489	526	424	972,024	2,293	8,307	6,671	35.32	1,190	843	.....	33,232	78.37	15.6%	898	.....
Shawville	735	801	725	438,235	604	4,633	?	?	6,806	?	?	35,000	?	?	.....	?
Ste. Adele	.....	433	408	187,485	460	2,555	?	?	1,327	?	?	44,565	?	?	.....	.....
St. Alexis de la Grande Baie.	1,735	1,790	2,000	838,548	419	8,705	8,214	8.46	30,115	25,367	37,300	202,700	120.00	24.0%	18,024	1,000
Ste. Anne de Beaupre	1,648	1,901	1,975	441,830	224	3,978	14,439	9.33	4,932	?	56,700	22,300	40.00	8.0%	4,000	.....
Ste. Anne de Chicoutimi	838	1,102	1,338	240,371	180	4,705	4,656	7.00	12,261	22,189	37,100	91,316	95.97	19.1%	.....	21,705
St. Anselme	400	738	783	192,000	245	1,572	3,936	7.03	574	3,761	.....	.....	.....	.....	136	3,230
St. Benoit Jos. Labre	1,416	1,648	1,659	360,947	218	6,399	2,740	5.51	6,214	3,146	.....	69,300	41.77	8.3%	2,800	1,500
St. Boniface de Shawinigan.	570	571	572	89,480	156	958	2,279	5.65	758	2,742	.....	.....	.....	.....	1,100	5,350
St. Casimir	1,457	1,316	1,253	263,240	210	4,568	5,559	8.08	1,578	4,498	.....	11,400	9.09	1.8%	.....	1,700
St. Cesaire	985	1,051	1,215	551,850	454	4,910	1,990	5.68	5,338	1,734	.....	52,425	43.14	8.6%	.....	.....
St. Coeur de Marie	419	535	580	104,700	181	1,782	2,012	6.54	6,861	8,958	23,500	4,260	47.86	9.6%	2,461	3,800
St. Croix	.....	766	754	125,040	166	1,038	4,280	7.05	230	1,849	.....	.....	.....	.....	.....	4,770
St. Cyrille	766	725	750	169,550	226	1,267	1,225	3.32	498	403	.....	.....	.....	.....	.....	.....
St. Denis	820	689	710	207,055	292	1,942	1,663	5.08	666	331	.....	.....	.....	.....	4,500	.....
St. Emilien	.....	646	708	416,800	589	1,928[1]	2,687	6.52	1,579	2,376	13,800	29,400	61.01	12.2%	600	.....
St. Felicien	1,306	1,599	1,626	405,420	249	3,661	5,325	5.53	4,446	8,373	65,100	.....	40.03	8.0%	.....	1,000
St. Felix de Valois	.....	896	897	247,950	276	1,724	2,503	4.71	440	309	.....	.....	.....	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[1] Tax collections.

[2] Includes special assessment and monthly fees overdue.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1936	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
St. Francois-du-lac	740	718	600	$ 102,175	$ 170	$ 1,815	$ 2,026	$ 6.40	$ 1,023	$ 1,592	$	$ 14,800	$ 24.67	4.9%	$ 1,450	$ 3,275
St. Gabriel-de-Brandon	1,067	1,530	1,711	385,200	225	3,779	5,308	5.31	1,567	2,310	.....	2,261	1.32	.2%	.....	9,550
St. Gedeon	550	658	598	175,150	293	1,220	3,807	8.41	3,469	6,182	.....	12,500	20.90	4.1%	.....	4,486
St. Genevieve-de-Pierrefonds	405	472	750	125,861	168	2,059	5,613	10.22	928	3,036	7,080 [6]	25,000	33.33	6.6%	.....	3,906
St. Georges-de-Cacouna	533	594	515	294,825	572	1,544	967	4.87	440	319	.....	.....	.....	.....	.....	.....
St. Georges (Champlain Co.)	916	733	728	264,500	363	2,577	3,597	8.48	1,665	2,567	17,500	10,800	38.87	7.8%	.....	.....
St. George E. (Beauce Co.)	1,058	1,543	1,590	430,745	271	9,318	8,525	11.22	5,206	6,674	9,450	28,781	24.04	4.8%	2,000	3,513
St. Gerard	582	519	517	124,635	241	2,119	1,075	6.18	2,229	1,352	6,000	9,900	30.75	6.1%	.....	.....
St. Guillaume	937	907	813	156,477	192	2,840	3,455	7.74	2,218	3,852	.....	.....	.....	.....	10,600	6,200
St. Hilaire	522	701	731	274,630	376	4,274	3,867	11.13	1,700	1,127	8,100	19,100	37.21	7.4%	.....	.....
St. Jacques	1,332	1,529	1,500	605,310	404	2,655	4,888	5.03	1,970	2,638	3,900	.....	2.60	.5%	1,500	.....
St. Jean de Boischatel	571	783	780	876,439	1,124	2,809	2,186	6.40	3,644	2,050	.....	.....	.....	.....	.....	.....
St. Jerome (Lac St. Jean Co.)	923	1,235	1,383	338,110	244	7,110	6,493	9.84	18,103	19,840	17,400	81,368	71.42	14.2%	29,065	13,984
St. Joseph (Beauce Co.)	1,445	1,625	1,775	568,480	320	6,332	5,251	6.53	3,129	2,694	8,000	51,163	33.33	6.6%	1,400	.....
St. Joseph (Richelieu Co.)	1,658	1,869	1,788	613,420	343	9,325	404	5.44	10,666	608	.....	114,200	63.87	12.8%	4,377	.....
St. Joseph de Hyacinthe	540	783	824	227,353	276	3,639	2,963	8.01	1,769	2,660	6,900	8,400	18.56	3.7%	2,450	2,600
St. Joseph de la Riviere Bleue	864	1,111	1,065	100,065	94	1,151	3,174	4.06	2,849	11,433	10,000	.....	9.39	1.9%	16,104	5,235
St. Jovite	862	981	1,014	198,730	196	3,313	8,265	11.41	1,153	6,962	.....	38,100	37.57	7.5%	500	500
St. Leonard d'Aston	529	610	570	123,505	217	1,191	3,506	8.24	1,665	6,415	.....	.....	.....	.....	1,700	5,750
St. Leonard de Port Maurice	462	453	516	1,059,130	2,052	13,238	5,273	35.85	5,994	4,511	23,715 [3]	115,100	269.02	53.8%	8,575	.....
St. Marc des Carrieres	1,492	1,997	2,050	503,821	246	4,488	6,052	5.14	5,707	8,658	27,300	33,750	29.78	5.9%	.....	7,350
Ste. Marie	1,311	1,598	2,085	520,330	250	6,280	2,117	4.03	1,909	694	.....	13,200	6.33	1.2%	.....	645
St. Michel [1] (Hochelaga Co.)	493	1,528	2,537	947,925	374	46,584	?	?	38,765	?	?	2,412,410 [4]	?	?	2,661,404 [5]	?
St. Moise	791	911	929	121,820	131	749	1,037	1.92	959	2,120	.....	3,100	3.33	.6%	.....	2,050
St. Pacome	.....	1,235	1,301	194,847	150	1,948	3,581	4.25	102	1,993	.....	.....	.....	.....	.....	1,460
St. Pie	960	858	931	380,225	408	4,179	3,098	7.82	3,100	1,514	900	57,900	63.15	12.6%	1,978	1,436

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[1] Under Montreal Metropolitan Commission.
[2] Includes special assessment and monthly fees overdue.
[6] Debt less sinking fund as at Dec. 31st, 1935, should have been $10,440.
[3] Debt less sinking fund as at June 30th, 1935, should have been $24,001.
[4] As shown in the report of the Montreal Metropolitan Commission, including loans issued through the commission and after deducting sinking fund of $247,832. On the same basis the debt at Dec. 31st, 1935, should have been $2,421,800, and temporary loans, etc., $2,482,034.
[5] Advance, etc., from the Montreal Metropolitan Commission.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1936	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
St. Raymond	1,693	1,772	1,896	$ 467,835	$ 247	$ 6,179	$ 7,734	$ 7.34	$ 5,386	$ 7,176	$26,300	$ 68,597	$ 50.05	10.0%	$	$ 2,100
St. Remi	1,135	1,201	1,199	580,050	484	4,680	3,711	7.00	1,403	1,357	.....	10,400	8.67	1.7%	.....	.....
Ste. Rose	1,811	1,661	1,401*	1,356,280*	968	41,929*m*	*m*	29.92	22,940*m*	*m*	26,870	203,775*	164.62	32.9%	.....	5,500
Ste. Scholastique	840	794	785	355,970	453	5,027	5,182	13.00	5,161	4,704	42,000	26,300	87.00	17.4%	1,000	.....
St. Simeon	665	875	825	167,300	203	2,236	1,727	4.80	5,575	5,479	11,886	14,600	32.10	6.4%	.....	.....
St. Thecle	667	748	786	142,550	181	2,851	3,362	7.90	1,947	2,137	.....	16,300	20.73	4.1%	.....	13,300
St. Timothee	450	511	480	322,400	672	2,278	7,709	20.81	649	3,120	11,800	.....	24.58	4.9%	.....	.....
St. Tite	1,783	1,969	2,358	588,425	250	11,282	11,593	9.70	13,783	17,565	44,200	152,400	83.37	16.6%	.....	9,695
St. Ulric	.....	973	977	114,565	117	1,228	1,605	2.90	1,635	1,511	.....	.....	.....	.....	3,800	250
Stanstead Plain	798	845	760	397,250	523	7,265	1,895	12.05	5,198	366	.....	41,669	54.82	10.9%	.....	.....
Sutton	923	967	1,100	602,905	548	5,983	6,257	11.13	1,231	2,566	2,400	12,500	13.55	2.7%	5,000	.....
Tadoussac	470	644	727	193,175	266	1,981[1]	2,437	6.08	3,788[1]	3,731	.....	3,537[1]	4.87	.9%	4,100[1]	4,200
Temiscaming	.....	1,855	2,147	6,612,000	3,080	25,298	?	?	2,644	?	?	29,099	?	?	.....	?
Templeton	428	822	808	145,080	180	1,727	1,935	4.53	965	2,206	3,100	5,050	10.09	2.0%	.....	2,500
Thurso	538	1,292	1,299	418,758	322	5,237	3,991	7.10	2,751	1,614	8,900	28,329	28.65	5.7%	.....	.....
Trois Pistoles	1,454	1,837	1,880	468,995	249	7,397	?	?	7,886	?	?	62,878	?	?	4,975	?
Upton	782	690	666	283,835	426	3,587	1,556	7.72	1,749	193	.....	32,820[3]	49.28	9.8%	.....	300
Val Barrette	499	518	530	103,775	196	1,935	996	5.53	761	1,535	753	11,600	23.31	4.6%	300	1,050
Val Brillant	962	1,032	1,051	205,275	195	2,055	6,428	8.07	2,451	5,883	8,100	25,300	31.77	6.3%	5,400	919
Val Jalbert	840	88	65	123,340	1,897	1,835	?	?	89	?	?	24,000	?	?	.....	.....
Varennes	802	808	716	327,812	458	3,114	1,375	6.26	1,244	1,228	.....	2,100	2.93	.5%	.....	.....
Vaudreuil	456	466	490	209,600	428	593	5,493	12.42	221	3,423	?	6,500	?	?	.....	3,000
Vercheres	835	722	847	348,750	412	1,162	3,353	5.33	227	1,228	.....	29,800	35.18	7.0%	3,260	.....
Ville Marie	840	1,049	1,000	367,520	368	5,845	7,054	12.90	5,853	7,064	28,000	44,300	72.30	14.4%	.....	.....
Warwick	961	987	1,268	309,970	244	2,880	2,547	4.28	547	894	.....	13,800	10.88	2.1%	.....	.....
Waterville	968	850	936	387,645	414	5,088	3,732	9.42	6,043	2,335	.....	8,000	8.55	1.7%	4,500	1,400
Weedon Centre	806	784	701	159,470	227	2,688	2,475	7.37	1,936	2,776	7,300	29,900	53.06	10.6%	2,150	1,600
Yamachiche	948	831	836	149,350	179	2,758	8,875	13.91	2,687	3,557	17,482	9,560	32.35	6.4%	14,150	2,500

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

*Information as at Dec. 31st, 1937.
m Including schools.

[1] As at Dec. 31st, 1935, latest information available.
[2] Includes special assessment and monthly fees overdue.
[3] After deducting sinking fund of $13,180.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1936

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1936	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
NEW BRUNSWICK																
Devon	1,924	1,977	2,200	$1,153,885	$524	$29,334	$13.33	$24,002	$22,926[1]	$106,000	$146,000	$ 66.36	13.3%	$30,395	$13.81	$ 1,123
Grand Falls	1,327	1,557	1,550	1,454,784	939	16,723	10.79	21,925	9,695[2]	110,000	140,000	90.32	18.1%	36,559	23.59	12,324
Hartland*	879	907	1,000	553,565	554	17,327	17.33	16,346	13,042	7,500	47,000	47.00	9.4%	.....	.....	4,781
Marysville	1,614	1,512	1,532	680,761	444	45,518	29.71	27,736	12,294	.....	72,000	46.99	9.4%	.....	.....	159
Milltown*	1,976	1,735	2,100	1,033,950	492	58,525	27.87	56,841	26,262	.....	212,000	100.95	20.2%	113,300	53.95	6,223
Port Elgin	600	737	750	212,600	283	9,174	12.23	8,482	4,418[4]	6,000	13,000	17.33	3.5%	3,876	5.16	1,000
Rothesay*	489	515	700	304,000	434	17,000	24.28	16,000	?	40,000	72,000	102.86	20.6%	22,000	31.43	.....
St. Andrews*	1,065	1,207	1,200	1,149,500	958	36,966	30.81	34,755	27,653	80,000	208,000	173.33	34.8%	34,979	29.15	.....
St. George	1,110	1,087	1,000	429,299	429	16,367	16.00	12,523	23,870	20,000	20,000	20.00	4.0%	736	.74	2,352
St. Leonard†	862	952	1,100	453,980	413	18,999	17.27	14,848	27,005	35,500	96,500	87.72	17.5%	.....	.....	15,091
Shediac	1,973	1,883	1,886	760,062	403	29,906	15.85	21,899	13,260[3]	26,000	56,000	29.69	5.9%	2,175	1.15	11,000
Sunny Brae*	1,171	1,364	1,600	905,181	566	22,254	13.91	20,001	22,872	65,000	131,500	82.18	16.4%	4,325	2.70	.....
NOVA SCOTIA																
Annapolis Royal*	836	739	800	348,000	435	16,526	20.66	16,850	4,186	40,500	77,500	96.88	19.3%	28,320	35.40	6,923
Antigonish*	1,746	1,764	1,800	633,109	352	39,083	20.71	38,914	14,846	132,000	190,300	105.72	21.1%	79,735	44.30	10,160
Berwick	.....	837	900	297,320	330	14,866	16.52	14,989	4,035	57,500	87,500	97.22	19.4%	46,325	51.47	.....
Bridgetown*	1,086	1,126	1,136	384,695	339	20,569	18.11	27,423	4,711	1,000	75,900	66.81	13.4%	29,054	25.58	165
Canso*	1,626	1,575	1,500	294,695	196	19,463	12.98	17,439	31,366	50,000	82,050	54.70	10.9%	28,817	19.21	5,900
Clarke's Harbour*	965	907	975	202,470	208	10,968	11.25	11,320	6,955	.....	15,500	15.90	3.2%	6,857	7.03	6,102
Digby	1,230	1,412	1,400	769,285	549	33,415	23.87	32,489	9,050	90,400	181,900	129.93	25.9%	25,764	18.40	.....
Hantsport	683	713	713	348,345	489	12,540	17.59	14,975	12,941	34,600*y*	40,800	57.22	11.4%	8,265	11.59	13,838**
Joggins	1,732	1,000	1,050	104,040	99	6,242	5.94	8,132	9,924	.....	4,800	4.57	.9%	134	.13	5,782**
Lockeport	851	973	970	349,585	360	14,508	14.96	13,143	10,893	.....	22,000	22.68	4.5%	4,358	4.48	9,600**
Louisburg*	1,152	971	1,000	268,150	268	10,620	10.62	11,300	12,700	.....	15,200	15.20	3.0%	8,755	8.75	5,968
Mahone Bay*	1,177	1,065	1,030	323,000	314	17,500	16.99	17,040	10,410	13,000	65,700	63.79	12.8%	29,800	28.93	11,900
Middleton	875	904	900	389,810	433	16,372	18.19	15,785	14,261	59,000*y*	209,200	232.44	46.5%	129,741	144.16	26,972**
Mulgrave*	.....	975	1,000	330,305	330	12,934	12.93	10,342	14,700	27,500	31,000	31.00	6.2%	15,022	15.02	2,150
Oxford*	1,402	1,133	1,200	331,065	276	18,000*x*	15.00	18,871	8,733	31,000	58,000	48.33	9.7%	26,242	21.87	7,939
Port Hawkesbury	869	1,011	1,000	164,725	165	12,477	12.48	11,098	11,621	17,500	49,500	49.50	9.9%	8,773	8.77	1,878
Port Hood	805	626	700	114,767	164	5,566	7.95	4,902	7,860	.....	11,000	15.71	3.1%	6,158	8.80	3,700**
Shelburne*	1,360	1,474	1,500	479,500	320	22,982	15.32	22,750	9,167	35,500	59,900	39.93	7.9%	38,746	25.83	7,590
Stewiacke*	819	803	850	266,000	313	11,039	12.99	10,947	6,578	.....	23,000	27.06	5.4%	13,614	10.47	2,413
Wedgeport	1,424	1,294	1,300	118,930	91	5,471	4.21	4,468	16,942	.....	.....	.....	.....	.....	.....	19,270**
Wolfville	1,743	1,818	1,818	711,677	391	42,700	23.49	40,613	18,229	97,750*y*	246,500	135.59	27.1%	88,246	48.54	20,014**
PRINCE EDWARD ISLAND																
Alberton*	625	590	600	322,440	537	1,477	2.46	1,529	302	.....	700	1.16	.2%	.....	.....	.....
Georgetown*	800	812	850	146,780	173	1,122‡	1.32	1,071	381‡	.....	375‡	.44	.9%	.....	.....	.....
Kensington	556	612	614	335,075	546	2,200‡	3.58	3,236	635‡	.....	10,750‡	17.51	3.5%	3,952	6.43	.....
Montague	706	803	?	?	?	?	?	?	?	?	?	?	?	?	?	?
Souris	1,094	1,063	1,300	540,775	416	5,796	4.46	5,339	5,650	8,087	22,500	17.31	3.4%	12,162	9.36	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1937.
‡ Not including schools.
y Including sewers.
† Information as at Mar. 31st, 1937.
** Gross floating debt.
[1] After deducting reserve of $22,742.
[3] After deducting reserve of $13,259.
[2] After deducting reserve of $9,332.
[4] After deducting reserve of $1,200.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS - CANADIAN GOVERNMENTS

Corrections and Additions - 1937 Issue

Page 2 Winnipeg - Net General Debt should read $12,297,026 per cap. $ 54.77

3	"	Gross Debt	"	"	77,261,059	"	"	$344.09
		Sinking Fund	"	"	33,597,923	"	"	$149.63
		Net Debt	"	"	43,663,127	"	"	$194.46

4 Regina - Results of operation of Street Railway should read $74,178 D

6 Fort William - Sinking Funds on Hand should be $3,600,507. This figure does not include $188,116 owing by the City to the fund. Net Debt and Net General Debt figures should read $4,061,085 and $3,017,554 respectively and per capitas Sinking Fund $149.48 Net Debt $163.56 and Net General Debt $120.82.

Brantford - Results of operation of Water Works should read $15,998 S and results of Street Railway should read $33,855 D.

7 Results of operation of Electric Light and Power plants for 1936 after all charges were as follows:

Toronto	$398,038 S
Windsor	81,672 S

8 Hull - should read (April 30th, 1937)
Sorel - Per capita tax arrears should read $3.85 not $13.85
Thetford Mines - Per capita tax arrears should read $11.97 not $1.97

16 Results of operation of Electric Light and Power plants for 1936 after all charges were as follows:

Amherstburg	$3,501 S
Brampton	1,198 S
Dunnville	2,527 S
Georgetown	4,389 S

19 Results of operation of Electric Light and Power plants for 1936 after all charges were as follows:

Huntsville	$ 6,605 S
Kingsville	2,535 S
Leamington	10,459 S
Long Branch	4,915 S
Orangeville	4,174 S
Penetanguishene	4,744 S

22 Results of operation of Electric Light and Power plants for 1936 after all charges were as follows:

Stamford Twp.	$1,776 S
Strathroy	4,329 S
Tecumseh	1,906 S
Trenton	23,732 S
N. York Twp.	6,764 S

Supplement to
1937 Red Book

Supplement to
1937 Red Book

SOME STATISTICS OF QUEBEC MUNICIPALITIES AS AT DEC. 31st, 1936.

Municipal Figures Only - Not Including School Districts

	Buckingham	Chicoutimi	Grand Mere Jan. 31/37	La Tuque April 30/37	Levis (April 30/36)	Nicolet	Point a' Gatineau
Population	4,396	13,021	8,100	7,800	11,768g	3,100	2,400
Assessed Value for Taxation	$1,859,466	$6,731,419	$15,517,512	$6,375,255	$5,937,348	$675,000	$575,000
Tax Levy*	37,189b	122,764h	142,926	95,200	105,508h	15,000	9,151
Tax Collections* Current & Arrears	52,261	?	142,376	?	?	19,062	7,814
Total Uncollected Taxes*	48,436	61,537j	20,931	88,922c	151,654	15,768	15,000
Debenture Debt*							
General	289,700	1,068,087	1,586,740d	749,550	?	150,000	45,000
Water Wks.	81,000	229,152	182,360	295,500	?	(e)	-
Housing	-	188,526	73,100	-	-	-	-
Total	370,700	1,485,765	1,842,200	1,045,050f	1,145,000	150,000	45,000
Sinking Funds on Hand	78,472	-	163,773	108,400	-	-	-
Bank Loans	28,500	65,000	20,000	18,964	29,682	-	-

* Municipal only b. General levy only at 2%. c. Reserve of about $20,000 against this.

d. Includes 86,196 for Electric Light Plant. e. Debt not segregated, Asset Value $98,020.

f. School Debt $152,900 additional tax levy for school purposes $62,068. Housing debt also additional Total $225,000 with a large Sinking Fund against same.

g. 1935 Figure h. General Levy only j. Of this $34,338 is 1936 levy.

Supplement to
1937 Red Book

SOME STATISTICS OF QUEBEC MUNICIPALITIES AS AT DEC. 31st, 1936.

Municipal Figures Only - Not Including School Districts

	Point Claire	Rimouski	St. Johns	Terrebonne	Valleyfield
Population	3,900a	6,150	12,600		12,941
Assessed Value for Taxation	$5,152,874	$4,333,855	$10,585,375		$10,939,046
Tax Levy*	154,965	55,324	146,205h	17,022	185,875
Tax Collections* Current & Arrears	143,000	55,706	?	17,054	164,405
Total Uncollected Taxes*	65,917	46,434	100,952k	14,737	121,234
Debenture Debt*					
General	?	185,921	797,002	?	?
Water Wks	?	248,679	395,000	?	?
Housing	-	84,400	-	?	?
Total	1,144,915	519,000	1,192,002	442,390**	1,019,400#
Sinking Funds on Hand	308,547	94,467	-		-
Bank Loans	32,145	19,600	82,900	7,050	18,335

* Municipal only # Water Works debt not segregated, Asset Value $276,397

** Debt not segregated, Asset Value $130,000, Electric Light $42,387

a. Permanent residents, Summer residents 6,700. h. General Levy only

k. Of this $45,209 is 1936 levy

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FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

SOME NEW BRUNSWICK AND NOVA SCOTIA COUNTIES - AS AT DECEMBER 31st, 1936.

Municipality	Population 1931 Census	Assessed Value for Taxation	Taxes Levied 1936	Total Taxes Collected in 1936 including arrears.	Total Taxes remaining uncollected Dec.31/36	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
		$	$	$	$	$	$	$
Albert, N.B.	7,679	1,815,550	27,932	25,110	21,800	nil	nil	12,000
Annapolis, N.S.	16,297	2,475,782	74,936	82,355	8,638	46,500	42,798	nil
Antigonish, N.S.	10,073	1,039,585	49,540	47,611	45,784	90,000	26,061	
Argyle, N.S.	?	720,591	31,959	33,949	40,039(1)	17,250	105	1,000
Barrington, N.S.	?	504,793	24,000	20,144	18,210	19,000	3,326	3,000
Carleton, N.B.	20,796	4,825,050	72,692	67,986	78,070	nil	nil	51,961
Chester, N. S.	?	730,167	42,359	37,994	13,610	50,000	26,628	nil
Clare, N.S.	?	879,715	34,963	27,854	52,826	nil	nil	6,500
Digby, N. S	18,353	961,290	47,600	45,818	10,594	17,000	898	nil
Gloucester, N B.	44,794	4,881.639(13)	128,443	107,292	219,485(2)	400,000	35,500	100,000(3)
Guysborough, N.S.	15,443	762,160	49,737	29,790	139,833	62,000	6,087	nil
Halifax, N.S.	100,204	5,313,355	158,149	133,648	122,361(5)	110,500	27,707	17,564
Hants East, N.S.	?	1,504,799	44,503	42,115	11,949	nil	nil	22,029
Hants West, N.S.	?	1,817,835	55,084	52,382	27,757	nil	nil	15,166
Inverness, N.S.	21,055	795,756	70,585	56,482	121,201	199,500	87,669	21,528

(1) Reserve of $9000 against this
(2) Reserve of $140,000 against this
(3) of this $55,000 on Provincial Guarantee
(5) Reserve of $48,381 against this
(13) Assessors Valuation. Equalized valuation $8,084,775

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1937 Red Book

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

SOME NEW BRUNSWICK AND NOVA SCOTIA COUNTIES - AS AT DECEMBER 31st, 1936.

Municipality	Population 1931 Census	Assessed Value for Taxation	Taxes Levied 1936	Total Taxes Collected in 1936, including arrears.	Total Taxes remaining uncollected Dec.31/36	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
		$	$	$	$	$	$	$
Kent, N. B.	23,478	2,165,275	73,565	55,484	146,421	89,000	9,441	32,900
Kings, N.S.	24,357	3,628,687	108,560	104,022	76,256	127,000	28,615	44,560
Lunenburg, N.S.	31,674	2,690,628	105,030	104,787	63,084	101,000	58,214	nil
Madawaska, N.B.	24,527	1,268,698	71,821	56,811	71,038	12,000	nil	72,500
Northumberland.N.B.	34,124	3,686,845	122,000	107,641	249,600(6)	365,000	53,950	117,500
Pictou, N.S.	39,018	3,374,301	89,532	82,416	37,065	200,000	166,115	nil
Queen's, N.S.	10,612	1,447,875	42,910	39,266	7,400(7)	21,500	4,659	5,982
Richmond.N.S.	11,098	697,425	53,638	38,545	128,527	103,000	32,483	3,755
Shelburne, N.S.	12,485	442,110	22,667	21,678	12,746	20,100	1,066	6,040
Victoria, N.S.	8,009	799,035	41,451	45,288	20,000(8)	1,200	888	nil
Yarmouth, N.S.	20,939	1,563,665	39,946	40,598	34,998(9)	37,800	-	22,500
Cape Breton, N.S.	92,419	3,342,912	120,990	136,869	547,677	750,000	211,131	153,913(10)
Colchester, N.S.	25,051	3,155,627	77,322	77,586	59,253	64,000	9,441	20,812(10)
Cumberland, N.S.	36,366	2,997,694	70,860	81,015	133,370	91,800	-	29,188(10)

(6) Reserve of $149,600 against this
(7) Estimated collectable
(8) Approximate
(9) Reserve of $12,000 against this
(10) Total floating debt

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FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

SOME NEW BRUNSWICK AND NOVA SCOTIA COUNTIES - AS AT DECEMBER 31st, 1936.

Municipality	Population 1931 Census	Assessed Value for Taxation	Taxes Levied 1936	Total Taxes Collected in 1936, including arrears.	Total Taxes remaining uncollected Dec.31/36	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
		$	$	$	$	$	$	$
St. Marys, N.S.	?	745,080	17,135	17,745	5,000	-	-	3,078(10)
St. John, N.B.	61,613	51,311,420	687,027	616,778	644,925(11)	3,236,009	608,804	456,364
Kings, N.B.	19,807	4,728,588	54,316	65,174	26,303	-	-	-
Queens, N.B.	11,219	2,274,519	34,550	40,785	23,930	22,000	1,341	-
Restigouche, N.B.	29,859	4,036,650	108,341	102,675	214,329(12)	140,000	18,500	25,000
Sunbury, N.B.								
Victoria, N.B.								
Westmorland, N.B.								
York								

(10) Total floating debt
(11) Reserve of $183.190 against this

(12) Reserve of $143,000 against this.

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FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES
as at Dec. 31st, 1936.

	Brampton Ont.	Hanover Ont.	Kingston Ont.	Portage La Prairie, Man.	Simcoe Tn. Ont.	St. Vital Man.	Thessalon Ont.	Transcona Man.
Population	?	3,061	24,372	6,537	5,678	11,230	1,584	5,576
Taxable Assessment	?	$1,422,139	$18,892,160	$3,834,019	$3,705,943	$3,796,775	$600,535	$2,060,890
Tax Levy	$204,518	81,785	927,710	180,116	186,260	257,717	24,065	129,668
Tax Collections (Current & Arrears)	203,277	?	898,074	157,551	187,463	233,784	21,765	123,983
Amt. 1936 Levy Uncollectible	?	13,700	121,909	?	6,134	127,709	11,115	?
Total Uncollectible	59,574	26,934	170,504a	145,097	12,767	182,642	28,482	83,131
Tax Sale Lands	-	-	4,659	200,077	-	567,674	17,840b	1,161,820c
Debenture Debt								
Schools	134,200	60,877	747,983	70,000	185,337	340,000	34,552	118,243
Owners Share L.I.	?	-	460,270	18,000	?	-	?	-
Water Works	51,764	135,097	37,000	700,000	48,986	249,094 } d 180,000 }	27,406	e } d 62,514 }
Electric Light	6,819	18,169	285,500f	-	45,130	-	22,734	-
Housing	-	-	-	-	-	127,128	-	80.093
Other	?	?	1,826,514	167,500	?	703,107	?	e
Total	$556,151	$459,189	$3,357,267	$1,055,500	$506,296	$1,599,338	$86,642	$1,132,267

a. After deducting reserve of $52,158 b. Reserve of $8,920 against this. c. Largely covered by reserve
d. Share of net debt of Greater Winnipeg Water District. e. Debt Consolidated f. Includes Gas Plant

Supplement to
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FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES
as at Dec. 31st, 1936.

	Brampton Ont	Hanover Ont	Kingston Ont.	Portage la Prairie, Man.	Simcoe Tn. Ont.	St. Vital Man.	Thessalon Ont.	Transcona Man.
Sinking Funds								
General	-	-	942,714	-	-	?	-	-
Owners Share L.I.	-	-	267,524	-	-	?	-	-
Pub. Utility	-	-	80,748	-	-	?	-	-
Total	-	-	$1,290,986	$565,952	$ -	$46,141	-	389
Bank Loans Current	52,000	-	13,810	134,873	16,322	4,888g	15,123	h
" " Capital	-	-	64,839	-	-	-	-	-
Results Water Wks.	2,867D	3,414D	10,514S	?	6,467S	9,402S	3,231 D	-
Elec. Light	1,198S	1,449S	23,148S	-	9,671S	-		-

S - Surplus D - Deficit

d. Share of net debt of Greater Winnipeg Water District. f. Includes Gas Plant
g. In addition $350,700 Debenture interest due and unpaid. h. Interest over due $216,389

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CITIZENS' RESEARCH INSTITUTE OF CANADA

137 WELLINGTON ST. WEST, TORONTO.

Financial Statistics - Canadian Governments, Service.

Figures of tax levy and tax collections for part of the year 1937 compared with a corresponding period in 1936 are herewith shown for a considerable number of the larger urban or suburban municipalities in Canada. This is an annual tabulation of the Institute, made with a view to keeping closely in touch with that most important and reliable indicator of the trend of financial affairs in a municipality, namely the readiness with which tax demands are met.

In studying these figures the following facts should be kept in mind:

(a) Figures so far as possible are gross, that is, before deduction of discounts, allowances or reserves. Not all of the figures may be on exactly the same basis as the final figures published in the "Red Book."

(b) Percentages between municipalities are not strictly comparable, since dates of tax collection differ widely and the portion of the year covered also differs in some instances.

(c) Percentages of collection of the same municipality are not always comparable for the same reason.

Keeping these facts in mind, however, the figures in general show:

(1) That the trend of increased collection of current levy shown first in 1934, after four years of decreased collections, has continued through 1935, 1936, and to date through 1937. In 1937, 97 of the 116 municipalities listed had collected an increased percentage of current levy at the reported date, compared with 1936.

(2) That the collection of arrears of taxes continues to increase in general although at a modified pace, indicating the possibility, in many instances, that part of the amount is, under existing conditions, uncollectible and should be so recognized. Many municipalities have set up, or are setting up, reserves for this purpose. While 72 of the 111 municipalities reporting this item had better collection of arrears at the reported date in 1937 compared with 1936, yet 30 of these showing such improvement in the percentage of current levy collected showed a decrease in percentage of arrears collected.

(3) 73 of the municipalities reporting have been able to reduce, in most cases slightly, the amount of tax levy in 1937 compared with 1936.

(4) The trend toward collection through a greater number of installments continues.

The Institute wishes to acknowledge with thanks the prompt and kind co-operation of municipal officials in supplying these data. Only the knowledge that such information is important and is of interest, not only to holders of municipal securities, but also to municipal officials, administrators, and taxpayers, justifies, the Institute feels, the asking of such information from officials already almost overwhelmed with questionnaires of various kinds.

September 27th, 1937. Citizens' Research Institute of Canada.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1937 and 1936
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Current Tax Levy				Arrears *				Date or dates of Tax Collection
		Amount **	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
		$	$			$	$			
Aurora, Ont.	1937	71,135	36,413	Sept.1	51.2	26,953	6,617	Sept.1	24.6	June 3, Aug.3, Oct.4
	1936	72,106	15,631	do	21.7	32,824	8,004	do	24.4	July 2, Dec. 14
Aylmer, Ont.	1937	app.54,000	31,184	Aug.31	57.7	17,453	5,265	Aug.31	30.2	July 2,Nov.2
	1936	54,942	29,477	do	53.6	21,024	7,770	do	37.0	do
Belleville, Ont.	1937	594,729	286,519	Aug.31	48.2	253,342	88,091	Aug.31	34.8	Aug.4, Nov.4
	1936	595,562	284,142	do	47.7	266,494	92,261	do	34.6	do
Biggar, Sask.	1937	44,892	16,746	Aug.31	37.3	11,314	3,977	Aug.31	35.2	July
	1936	51,847	17,654	do	34.1	19,947	6,490	do	32.5	do
Blind River, Ont.	1937	64,785	32,446	Aug.31	50.1	37,941	8,028	Aug.31	21.2	6 Instalments from May 15 to Oct. 15
	1936	68,367	14,493	do	21.2	26,146	7,244	do	27.7	do
Bracebridge, Ont.	1937	63,380	37,186	Aug.31	58.7	38,124	11,335	Aug.31	29.7	June 15, Aug.1, Sept. 15, Nov. 15
	1936	63,402	35,895	do	56.6	36,412	8,690	do	23.9	do
Brantford, Ont.	1937	1,261,124	757,789	Sept.3	60.1	650,980	186,566	Sept.3	28.7	May 5, July 5, Oct.5
	1936	1,230,947	726,039	do	59.0	644,415	174,323	do	27.1	do
Burlington, Ont.	1937	138,199	77,096	Aug.31	55.8	64,996	27,104	Aug.31	41.7	Apr.1,June 1, Aug.1, Oct.1, Dec.1
	1936	137,675	75,007	do	54.5	69,742	25,360	do	36.4	do
Burnaby District,B.C.	1937	600,176	333,724	Aug.31	55.6	383,221	116,304	Aug.31	30.3	July 2
	1936	646,671	326,826	do	50.5	475,871	108,569	do	22.8	do
Calgary, Alta.	1937	3,431,968	2,379,793	Aug.31	69.3	1,390,653(1)	475,561	Aug.31	34.2	June 25
	1936	3,749,732	2,562,930	do	74.3	1,423,006(1)	521,035	do	36.6	June 26 (& Aug.17 for supplementary levy)
Campbellton, N.B.	1937	172,118	100,795	Aug.31	58.6	136,515	36,788	Aug.31	26.9	July 16
	1936	160,235	94,359	do	58.9	228,040	33,034	do	14.5	do

(1) Amount collectible

* Before deduction of reserve. For reserve in any individual case refer to your "Red Book"

** In Ontario Municipalities the levy does not include income tax, which is received through the province. Quebec Municipalities are not necessarily on the basis of figures in the Red Book, but may include water and other taxes.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1937 and 1936
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Current Tax Levy				Arrears *				Date or dates of Tax Collection
		Amount **	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
		$	$			$	$			
Camrose, Alta.	1937	76,234	25,396(1)	Aug.31	33.3	121,141	13,415	Aug.31	11.1	?
	1936	74,527	26,692(1)	do	35.8	116,641	16,776	do	14.4	?
Chatham, Ont.	1937	509,334	274,791	July 31	54.0	207,165	89,959	July 31	43.4	June 30, Nov,30
	1936	517,731	267,550	do	50.7	264,450	110,929	do	41.9	do
Cochrane, Ont.	1937	92,580	54,675	Aug.31	58.1	39,828	14,219	Aug.31	35.5	Apr.17,May 17,June 17,July 17,Aug.17, Sept. 17, Oct. 18
	1936	91,714	49,846	do	54.3	52,029	19,007	do	36.5	May 2, June 3, July 3, Aug. 3, Sept.3, Oct. 3, Nov.3
Cranbrook, B. C.	1937	62,992	52,067	Aug.31	82.7	20,553	7,456	Aug.31	36.3	June 30 net
	1936	60,632	49,419	do	81.5	21,687	8,894	do	41.0	do
Dartmouth, N. S.	1937	187,813	103,825	July 31	54.3	106,564	29,987	July 31	28.1	Discount for payment before June 5
	1936	179,671	98,845	do	55.0	107,109	31,800	do	29.7	do
Dauphin, Man.	1937	134,238	68,242	Aug.31	50.8	37,339	8,979	Aug.31	24.0	Apr.1, July 2, Oct.1, Dec.1
	1936	122,687	42,049	do	34.3	36,318	9,408	do	25.9	do
Drumheller, Alta.	1937	138,941	75,111	Aug.31	54.1	147,863	21,815	Aug.31	14.8	June 30 (6% discount)
	1936	138,650	74,635	do	53.8	145,115	25,113	do	17.3	do
Dundas, Ont.	1937	174,076	94,589	Sept.1	54.3	161,310	26,740	Sept.1	16.6	May 15, Nov.1
	1936	176,120	84,946	do	47.2	146,247	21,372	do	14.6	do
Dunnville, Ont.	1937	97,615	61,232	July 31	62.7	19,373	889	July 31	4.7	July 5, Nov.5
	1936	99,727	61,461	do	61.6	37,322	1,035	do	2.8	July 18, Nov.5
Edmonton, Alta.	1937	3,695,089	2,074,125	Aug.31	56.1	2,076,960	602,416	Aug.31	29.0	May 22, July 15, Sept. 15, Nov.15
	1936	3,756,760	2,054,629	do	54.7	2,177,772	590,985	do	27.1	May 4, July 2, Sept.2, Nov.2

(1) Not including discount * Before deduction of reserve. For reserve in any individual case refer to your "Red Book"
** In Ontario Municipalities the levy does not include income tax, which is received through the province. Quebec Municipalities are not necessarily on the basis of figures in the Red Book, but may include water and other taxes.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1937 and 1936
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Current Tax Levy				Arrears *				Date or dates of Tax Collection
		Amount **	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
		$	$			$	$			
Edmundston, N.B.(2)	1937	75,335	36,321	Aug.31	48.2	95,980 (2)	29,020	Aug.31	30.2	June 10
	1936	75,127	33,907	do	45.1	82,885 (2)	31,597	do	38.1	do
Estevan, Sask.	1937	100,673	20,170	Aug.31	20.0	199,757	25,387	Aug.31	12.7	Throughout year
	1936	103,973	21,113	do	20.3	169,522	25,900	do	15.3	do
Fort Frances, Ont.	1937	192,242	112,521	Aug.31	58.5	121,802	34,399	Aug.31	28.2	July 12
	1936	213,036	71,286	do	33.5	243,058	38,153	do	15.7	July 15
Fort William, Ont.	1937	1,250,102	964,673	Sept.1	77.2	395,283	43,894	Sept.1	11.1	June 20, Aug.20, Oct.20
	1936	1,316,828	992,131	do	75.3	454,762	39,199	do	8.6	do
Fredericton, N.B.	1937	277,000	212,268	Aug.31	77.4	173,799	61,997	Aug.31	35.7	July 22
	1936	277,000	207,991	do	75.1	174,433	44,185	do	25.3	July 23
Galt, Ont.	1937	508,362	333,554	Aug.31	65.6	149,465	45,222	Aug.31	30.3	June 1, Aug.15, Nov.1
	1936	522,379	331,017	do	63.2	155,000	46,313	do	29.9	do
Gananoque, Ont.	1937	115,948	61,603	Aug.31	53.1	69,348	16,005	Aug.31	23.1	May 15, Sept.15
	1936	115,485	62,876	do	54.4	60,931	12,876	do	21.1	do
Guelph, Ont.	1937	819,970	480,748	Aug.31	58.6	555,014	141,411	Aug.31	25.5	May 5, July 7, Sept.8
	1936	791,286	458,294	do	57.9	604,004	168,318	do	27.9	June 3, Aug. 5, Oct. 7
Hamilton, Ont.	1937	6,795,378	4,606,666	Aug.31	67.9	2,488,555	938,987	Aug.31	37.7	Apr.1-16, June 1-16, Aug.1-16, Oct.1-16
	1936	7,020,769	4,511,987	do	64.2	2,854,571	1,069,942	do	37.4	do
Hawkesbury, Ont.	1937	126,776	92,833	Aug.31	73.2	51,030	16,975	Aug.31	33.3	June 20, Aug.20, Oct.20
	1936	132,375	90,143	do	68.1	63,968	13,135	do	20.5	do
Inverness, N. S.	1937	31,932	16,662	Aug.31	52.2	60,772	8,262	Aug.31	13.6	May 1, Aug.1
	1936	32,876	16,022	do	48.7	48,705	6,264	do	12.9	do

(1) Amount Collectible. (2) School taxes not included * Before deduction of reserve. For reserve in any individual case refer to your "Red Book" ** In Ontario Municipalities the levy does not include income tax, which is received through the province. Quebec Municipalities are not necessarily on the basis of figures in the Red Book, but may include water and other taxes.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1937 and 1936
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Current Tax Levy				Arrears*				Date or dates of Tax Collection
		Amount **	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
		$	$			$	$			
Kamloops, B. C.	1937	148,694	118,108	Aug.31	79.4	53,061	19,749	Aug.31	37.2	Net to June 30; penalties thereafter
	1936	162,068	123,430	do	76.1	50,899	18,138	do	35.6	do
Kamsack, Sask.	1937	43,443	16,634	Aug.31	38.3	26,058	5,686	Aug.31	21.4	June, July, Aug. 5%,4%,3% discount
	1936	47,348	16,353	do	34.5	36,199	7,991	do	22.1	do
Kelowna, B. C.	1937	112,769	31,238	Aug.31	27.7	12,030	5,338	Aug.31	44.4	Oct.19
	1936	118,613	28,969	do	24.4	14,939	5,446	do	36.5	do
Kenora, Ont.	1937	247,444	180,577	Aug.31(1)	73.0	115,958	33,336	Aug.31	28.7	July 19, Oct. 19
	1936	236,125	132,080	do	55.9	122,537	29,195	do	23.8	June 26, Oct.26
Kentville, N. S.	1937	65,935	42,429	Aug.31	64.4	20,481	9,291	Aug.31	45.4	May 1
	1936	68,040	40,692	do	60.0	29,186	10,560	do	36.2	do
Kincardine, Ont.	1937	64,009	27,272	Aug.31	42.6	33,831	12,597	Aug.31	37.2	June 1, Nov.1
	1936	66,524	26,641	do	40.0	32,816	13,215	do	39.1	do
Kingston, Ont.	1937	938,642	615,849	Aug.31	65.6	222,662	70,506	Aug.31	31.7	June 7, July 21, Oct.21
	1936	927,710	620,610	do	66.9	192,627	56,005	do	29.1	June 30, Sept. 15
Kitchener, Ont.	1937	1,282,037	772,935	Aug.31	60.3	416,582	127,624	Aug.31	30.6	May 7-22,Sept.10-24 according to wards
	1936	1,263,683	743,190	do	58.8	416,698	112,733	do	27.1	May 8-22,Sept.11-25 do
Lachine, Que.	1937	583,360	368,181	Aug.31	63.1	288,876	111,879	Aug.31	38.7	Jan.1, Apr.1, July 1, Oct.1
	1936	566,781	366,429	do	64.7	412,066	138,232	do	33.5	May 1
Leamington, Ont.	1937	142,041	78,870	Aug.31	55.5	86,544	29,570	Aug.31	34.2	June 1, Sept.1, Dec.1
	1936	173,198	95,396	do	55.1	92,711	28,069	do	30.3	do

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(1) $37,617 of increase over 1936 represents taxes paid in full on first instalment date by industries which in 1936 had paid only one half of yearly taxes to corresponding date.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1937 and 1936
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Current Tax Levy				Arrears *				Date or dates of Tax Collection
		Amount **	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
		$	$			$	$			
Leaside, Ont.	1937	199,844	134,822	Aug.30	67.5	209,565	31,590	Aug.30	15.1	Jun.15,Ju.15,Aug.15,Sept.15,Oct.15,Nov.15
	1936	203,525	122,925	do	60.4	219,934	28,771	do 31	13.1	do
Lethbridge, Alta.	1937	554,533	342,834	Aug.31	61.8	430,639	63,381	Aug.31	14.7	Aug.31
	1936	547,063	330,118	do	60.3	410,394	62,902	do	15.3	do
Lindsay, Ont.	1937	220,376	138,436	Aug.31	62.8	69,954	15,295	Aug.31	21.9	Apr.20, June 20, Aug.20, Oct.20
	1936	227,985	136,594	do	59.9	83,364	20,113	do	24.1	June 15, Sept.15
Listowel, Ont.	1937	66,934	27,576	Aug.31	41.2	22,382	5,671	Aug.31	25.3	June 17, Sept.17, Dec.14
	1936	69,274	28,889	do	41.7	26,505	11,121	do	42.0	June 18, Sept.18, Dec.14
Liverpool, N. S.	1937	50,549	25,630	Aug.31	50.7	14,008	1,295	Aug.31	9.2	June 15
	1936	47,928	25,312	do	52.8	11,752	1,092	do	9.3	do
London, Ont.	1937	3,440,752	2,461,513	Aug.31	71.5	1,184,513	533,877	Aug.31	45.1	June 18, Aug.18, Oct.18
	1936	3,560,561	2,501,550	do	70.3	1,247,511	504,956	do	40.5	do
Long Branch, Ont.	1937	123,980	46,131	Aug.31	37.3	138,099	?			6 instalments
	1936	118,190	42,575	do	36.0	110,971	?			do
Lunenburg, N. S.	1937	70,775	57,455	Aug.31	81.2	21,939	4,104	Aug.31	18.7	July 1
	1936	75,078	57,883	do	77.1	22,875	10,156	do	44.4	do
Meaford, Ont.	1937	72,428	50,655	Aug.31	69.9	17,447	5,748	Aug.31	32.9	Apr. June, Aug. Oct.
	1936	76,897	49,203	do	64.0	17,550	6,910	do	39.4	do
Melville, Sask.	1937	100,730	21,673	Aug.31	21.5	141,378	16,552	Aug.31	11.7	Jan.1 to Aug.31
	1936	107,051	19,227	do	18.0	129,767	11,269	do	8.7	do

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INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1937 and 1936
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Municipality	Year	Current Tax Levy				Arrears *				Date or dates of Tax Collection
		Amount **	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
		$	$			$	$			
Merritton, Ont.	1937	97,487	87,686	Aug.16	89.9	16,683	7,291	Aug.16	43.1	May 17, Aug.16
	1936	95,065	83,741	do	88.1	17,951	8,259	do	46.0	June 5, Aug.7
Midland, Ont.	1937	287,692	143,293	July 31	49.8	159,240	26,442	July 31	16.6	May 10 to Sept.17 - 5 discount days
	1936	266,042	150,780	do	56.7	153,785	19,876	do	12.9	do
Moose Jaw, Sask.	1937	883,799	375,591	Aug.31	42.5	1,221,991	217,499(1)	Aug.31	17.8	July 1, Oct.1
	1936	892,884	342,106	do	38.3	1,232,585	200,108(1)	do	15.7	do do
Nelson, B. C.	1937	117,663	94,113	Aug.31	80.0	32,279	12,545	Aug.31	38.9	Aug. 1
	1936	124,970	93,806	do	75.1	35,843	16,232	do	45.3	do
Newcastle, N. B.	1937	74,443	42,789	Aug.31	57.5	79,873	13,577	Aug.31	17.0	June 12,July 10,Aug.14,Dis. 7%,5%,3%
	1936	77,227	40,863	do	52.9	90,685	14,280	do	15.7	June 6,July 6, Aug.6, do
New Glasgow, N. S.	1937	174,567	105,838	Aug.31	60.6	124,042	52,863	Aug.31	42.6	May 31
	1936	183,505	100,174	do	54.6	128,763	49,958	do	38.8	do
New Liskeard, Ont.	1937	97,838	42,236	Aug.31	43.2	41,786	20,251	Aug.31	48.5	May, Sept.
	1936	100,129	42,135	do	42.1	55,201	21,865	do	39.7	do
New Toronto, Ont.	1937	391,016	277,130	July 31	70.9	276,125	53,963	July 31	19.5	May 15, July 15, Sept.15
	1936	379,478	243,206	do	64.1	241,400	36,145	do	15.0	May 28, July 21, Sept. 21
Niagara Falls, Ont.	1937	787,233	554,559	Aug.31	70.4	370,809	170,912	Aug.31	46.1	Apr. May, June, July, Aug. Sept.
	1936	838,803	522,130	do	62.2	540,789	194,027	do	35.9	do
North Bay, Ont.	1937	670,556	393,159	Aug.31	58.6	366,665	95,859	Aug.31	26.1	May 15,June 15,Ju.15,Aug.16,Sept.15,Oct.15
	1936	645,438	361,146	do	56.0	375,690	69,522	do	18.5	15, 15 15 15 15 15

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(1) Including Consolidation instalments, assignments and redemptions

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1937 and 1936
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Municipality	Year	Current Tax Levy				Arrears *				Date or dates of Tax Collection
		Amount **	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
		$	$			$	$			
North Vancouver, B.C.	1937	203,658	140,121	Aug.31	68.8	129,925	44,601	Aug.31	34.3	July 15
	1936	230,220	138,148	do	60.0	149,898	35,904	do	24.0	do
North York Twp.Ont.	1937	670,000	329,597	Aug.31	49.2	614,179	142,662	Aug.31	23.2	June 1, July 15, Sept.1, Oct.15
	1936	633,656	298,873	do	47.2	688,836	134,286	do	19.5	do
Oakville, Ont.	1937	163,907	66,518	Aug.31	40.6	68,074	16,531	Aug.31	24.3	July 15, Sept.16, Nov.16
	1936	166,257	65,909	do	39.6	73,734	17,722	do	24.0	17 18 13
Orillia, Ont.	1937	273,917	174,714	Aug.31	63.8	110,952	36,990	Aug.31	33.3	June 15, Aug.2, Sept.15
	1936	301,602	183,934	do	60.0	106,600	37,377	do	35.1	June 30, Aug.5, Sept.15
Oshawa, Ont.	1937	937,254	670,312	Sept.7	71.5	416,153	156,121	Sept.7	37.5	Apr.15, June 1, July 4, Sept.1, Oct.1
	1936	885,405	613,363	do	69.3	463,785	169,512	do	36.5	15 do 1 2 1 1
Ottawa, Ont.	1937	6,512,226	3,798,116	Aug.31	58.3	1,400,035	759,196	Aug.31	54.2	June 18, Nov.18
	1936	6,518,118	3,672,405	do	56.3	1,541,507	712,532	do	46.2	July 2, Nov.18
Owen Sound, Ont.	1937	398,656	327,198	Aug.31	82.0	96,299	53,888	Aug.31	56.0	Jan.5, Apr.5, July 5
	1936	400,419	313,891	do	78.4	80,270	54,758	do	68.2	do
Paris, Ont.	1937	122,712	82,869	Aug.31	67.5	26,405	12,467	Aug.31	47.2	July 5, Oct. 4
	1936	123,425	85,031	do	68.9	26,912	10,771	do	40.0	do do 1
Pembroke, Ont.	1937	248,036	130,405	Aug.31	52.6	159,058	41,722	Aug.31	26.2	June 1, Aug.1, Oct.1, Dec.1
	1936	277,583	134,950	do	48.6	137,456	35,915	do	26.1	do
Perth, Ont.	1937	170,279	75,000	Sept.1	44.0	20,638	11,000	Sept.1	53.3	June 20, Nov.20
	1936	159,821	78,246	do	49.0	16,652	9,698	do	58.3	do

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INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1937 and 1936
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Municipality	Year	Current Tax Levy				Arrears *				Date or dates of Tax Collection
		Amount **	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
		$	$			$	$			
Peterborough,Ont.	1937	895,464	293,177	July 31	32.7	244,656	85,315	July 31	34.9	July, Sept., Nov.
	1936	923,791	296,322	do	32.1	279,511	89,771	do	32.1	do 9
Petrolia, Ont.	1937	63,822	28,259	Aug.31	44.3	48,525	19,454	Aug.31	40.1	Aug.14, Dec.14
	1936	66,237	30,864	do	46.6	45,468	11,497	do	23.1	do
Port Arthur,Ont.	1937	1,024,232	675,720	Aug.31	66.0	394,615	135,312	Aug.31	34.3	June 4, Aug.4, Oct.4
	1936	997,748	616,624	do	61.9	626,409(1)	137,729	do	22.0	19 19 19
Port Colborne,Ont.	1937	270,673	163,784	Sept.2	60.5	83,978	36,407	Aug.31	43.4	June 1, Sept. 1, Nov.1
	1936	286,193	164,152	do	57.4	107,444	34,599	do	32.2	do
Preston, Ont.	1937	193,839	108,662	Aug.31	56.1	107,639	21,382	Aug.31	19.9	June 15, Nov.15
	1936	203,775	110,096	do	54.0	103,361	27,280	do	26.4	do
Prince George,B.C.	1937	44,938	28,634	Aug.30	63.7	22,236	6,309	Aug.31	28.4	June 30
	1936	51,150	28,387	do	63.7	25,981	8,280	do	31.9	do
Prince Rupert,B.C.	1937	203,811	142,668	Aug.1	70.0	591,522	22,400	Aug.1	3.8	Aug.1
	1936	220,287	142,000	do	64.5	537,866	17,500	do	3.3	do
Red Deer, Alta.	1937	71,772	45,601	Sept.1	63.5	32,089	6,757	Sept.1	21.1	Feb.28
	1936	62,399	42,752	do	68.5	34,440	5,627	do	16.4	do
Regina, Sask.	1937	2,354,566	1,108,380	Aug.31	47.1	1,389,861	304,233	Aug.31	21.9	Dec.31 Sliding scale discounts
	1936	2,350,543	1,033,601	do	44.0	1,408,405	323,918	do	23.0	do do
Renfrew, Ont.	1937	170,520	98,510	Aug.31	57.8	130,707	25,119	Aug.31	19.2	May 15, Aug. 15, Nov. 15
	1936	180,760	102,414	do	56.7	150,193	26,475	do	17.6	do

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(1)Reserve first applied against Tax Sale Land.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1937 and 1936
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Municipality	Year	Current Tax Levy				Arrears *				Date or dates of Tax Collection
		Amount **	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
		$	$			$	$			
St. Catharines, Ont.	1937	1,117,905	705,578	Aug.31	63.1	498,395	160,805	Aug.31	32.3	June 3, Aug.5, Oct.7
	1936	1,136,583	691,892	do	60.9	507,600	182,468	do	35.9	4 5 7
St. Hyacinthe, Que.	1937	187,956	147,166	July 31	78.3	49,752	16,387	July 31	32.9	Mar.1
	1936	176,066	132,795	do	75.4	61,247	16,063	do	26.2	do
Saint John, N. B.	1937	2,083,100	1,213,108(3)	Aug.31	58.2	1,627,694(1)	294,390	Aug.31	18.1	Aug.2, Sept.2, Oct.2
	1936	1,875,489	406,663	do	21.7	1,341,186(2)	306,160	do	22.8	Sept.17, Oct.15, Nov.12
St. Thomas, Ont.	1937	602,835	482,419	Aug.31	80.0	353,504	93,736	Aug.31	26.5	Apr.25, June 15, Aug.15
	1936	658,510	509,221	do	77.3	349,290	88,195	do	25.3	15 15 16
Sackville, N. B.	1937	69,179	53,857	Aug.31	77.9	32,491	12,729	Aug.31	39.2	Aug.30
	1936	68,834	47,798	do	69.4	54,811	13,979	do	25.5	do
Sarnia, Ont.	1937	714,964(5)	406,541	Aug.31	56.9	433,643(5)	119,600	Aug.31	27.6	June 1-20, Nov.1-20
	1936	806,219(5)	408,308	do	50.6	438,769(5)	115,500	do	26.3	do
Saskatoon, Sask.	1937	1,739,056	772,042	Aug.31	44.4	1,533,011	356,965	Aug.31	23.3	July 15, July 30
	1936	1,757,034(6)	779,765	do	44.4	1,533,725	383,224	do	25.0	do do
Sault Ste.Marie, Ont.	1937	770,852	528,945	Aug.31	68.6	380,094	176,268	Aug.31	46.4	June 1, Sept.1
	1936	793,048	535,517	do	67.5	417,528	138,161	do	33.1	do
Scarboro Twp. Ont.	1937	620,171	243,629	Aug.31	39.3	467,062(7)	172,241	Aug.31	36.9	Jul.1, Aug.1, Sept.1, Oct.1, Nov.1, Dec.1
	1936	625,401	227,689	do	36.4	1,044,955	155,444	do	14.9	do

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(3)Not strictly comparable owing to advance in collection dates. (1) County uncollected items of $418,866 included with total

(2)County uncollected items of $364,751 included with total.

(5)In both 1936 & 1937 certain arrears added to current roll, appear under current levy & have been deducted from arrears

(6)Business tax not included (7) Apparent decrease due to registration of properties in arrears.

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Municipality	Year	Current Tax Levy				Arrears*				Date or dates of Tax Collection
		Amount **	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
		$	$			$	$			
Sherbrooke, Que.	1937	532,848	304,356	Aug.31	57.1	246,934	84,811	Aug.31	34.3	Jan.1, Apr.1, July 1, Oct.1
	1936	589,054	291,853	do	49.5	288,071	111,982	do	38.9	do
Smith's Falls, Ont.	1937	254,695	112,444	Aug.31	44.1	87,807	27,385	Aug.31	31.2	Apr.6, June 6, Sept.6, Nov.6
	1936	254,848	109,931	do	43.1	119,905	32,024	do	26.7	do
Springhill, N. S.	1937	90,975	53,570	Aug.31	58.9	47,213	21,942	Aug.31	46.5	
	1936	90,300	48,153	do	53.3	49,634	21,105	do	42.5	
Stratford, Ont.	1937	697,798	405,998	Aug.31	58.2	346,283	116,023	Aug.31	33.5	July 5, Nov.5
	1936	713,358	403,224	do	56.5	367,073	108,886	do	29.7	do
Strathroy, Ont.	1937	72,659	39,663	Sept.1	54.6	12,734	4,386	June 30	34.4	June, Nov.
	1936	79,115	39,667	do	50.1	14,101	10,612	Dec.31	75.3	do
Sudbury, Ont.	1937	830,971	571,483	Sept.1	68.8	433,673	170,172	Sept.1	39.2	May 25, June 25, July 26, Aug.25, Sept.24, Oc.25
	1936	765,536	516,367	do	67.5	520,222	172,298	do	33.1	June 22, July 20, Aug.20
Swansea, Ont.	1937	236,784	131,984	Aug.31	55.7	127,358	50,748	Aug.31	50.6	Aug.1, Oct.1
	1936	238,896	102,135	do	42.8	141,279	60,863	do	43.0	Aug.1, Oct.1
Swift Current, Sask.	1937	146,272	78,618	Aug.31	53.7	?	22,818	Aug.31	?	Jan.1, Aug.31
	1936	144,331	72,374	do	50.1	76,167	17,606	do	23.1	do
Sydney, N.S.	1937	615,312	345,000	Aug.31	56.1	383,704	148,000	Aug.31	38.6	Ap.10, Ma.10, June 10, July 10, Dsct.days
	1936	635,023	327,000	do	51.5	533,445	123,000	do	23.1	do
Teck Twp.Ont.	1937	550,456	374,776	Aug.31	68.1	202,755	81,817	Aug.31	40.4	July 12, Aug.12, Sept.13, Oct.12
	1936	524,670	379,678	do	72.4	367,028	71,253	do	19.4	June 27, July 27, Aug.28, Sept.27

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		Amount **	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
		$	$			$	$			
The Pas, Man.	1937	76,541	41,960	Aug.31	54.8	129,010	?			
	1936	80,861	44,686	do	55.3	113,045	12,500	Aug.31	11.1	Oct.31
Thorold, Ont.	1937	165,217	109,821	Aug.31	66.5	84,928	33,247	Aug.31	39.1	May 20, June 20, July 20, Aug.30
	1936	170,366	109,023	do	64.0	95,252	33,753	do	35.4	do
Tillsonburg, Ont.	1937	92,788	65,677	Aug.31	70.8	11,924	4,524	Aug.31	37.9	July 20, Sept.20
	1936	87,382	60,786	do	69.6	10,145	5,441	do	53.6	do
Toronto	1937	35,043,059	23,738,986	Aug.14	67.7	8,884,204	4,754,805	Aug.14	53.5	May 7, July 7, Sept.7
	1936	34,618,721	22,995,255	Aug.22	66.4	10,048,389	5,222,138	Aug.22	52.0	May 15, July 15, Sept.15
Trail, B.C.	1937	203,735	181,933	Aug.31	89.3	32,672	9,975	Aug.31	30.5	July 1, Oct.1
	1936	188,978	161,811	do	85.6	34,574	16,338	do	47.3	do
Transcona, Man.	1937	128,033	80,618(1)	Aug.31	63.0	83,131	?		?	Aug.31
	1936	129,608	88,416(1)	do	68.2	98,586	?		?	do
Truro, N. S.	1937	169,047	111,953	Aug.31	66.2	30,059	12,252	Aug.31	40.8	June 18
	1936	169,931	111,316	do	65.5	38,130	17,675	do	46.4	June 20
Vancouver, B.C.	1937	10,450,235	8,805,230	Aug.31	84.3	6,273,940	979,369x	Aug.31	15.7	Aug.3,Sept.3,Oct.4, Rebate days
	1936	10,131,445	7,830,005	do	77.3	8,327,141	1,619,745	do	19.5	3 3 3 do
Victoria, B.C.	1937	1,679,713	appr. 770,816	Aug.31	45.9	716,995	173,890	Aug.31	24.3	Aug.15 (first penalty Oct.2)
	1936	1,801,459	768,667	do	42.7	737,308	153,767	do	20.9	do
Waterloo, Ont.	1937	290,713	191,016	Aug.31	65.7	80,039	23,472	Aug.31	29.3	May, Sept.
	1936	287,280	181,964	do	63.3	71,385	18,971	do	26.6	do do

* Before deduction of reserve. For reserve in any individual case refer to your "Red Book"

** In Ontario Municipalities the levy does not include income tax, which is received through the Province. Quebec Municipalities are not necessarily on the basis of figures in the Red Book, but may include water and other taxes.

(1) Total collections cover arrears. (x) Consolidation of arrears in effect.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1937 and 1936
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Current Tax Levy				Arrears *				Date or dates of Tax Collection
		Amount **	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
		$	$			$	$			
Welland, Ont.	1937	443,147	276,814	Aug.31	62.5	179,240	77,436	Aug.31	43.2	June 15, Aug. 15, Sept.15
	1936	446,215	266,524	do	59.7	248,750	71,406	do	28.7	do
Westmount, Que.	1937	1,594,017	1,248,548	Aug.31	78.3	627,474	259,244	Aug.31	41.3	Jan.1 (munic.& school)May 1 (spec.taxes)
	1936	1,580,386	1,199,581	do	76.0	678,967	292,672	do	43.1	do
Weston, Ont.	1937	205,035	106,270	Aug.31	51.8	65,735	27,797	Aug.31	42.3	June 15,Aug.3,Sept.15,Nov.3
	1936	216,478	108,294	do	50.0	171,947	30,014	do	17.5	June 15,July 16,Sept.15,Nov.15
Winnipeg, Man.	1937	9,004,671	5,117,083	Aug.31	56.8	3,330,392	2,029,705	Aug.31	60.9	May 1, June 1 discount
	1936	9,235,524	5,225,105	do	56.6	3,570,671	1,881,937	do	52.7	May 1, Aug.1 do
Woodstock, N.B.	1937	85,370	49,180	Aug.31	57.6	41,763	16,095	Aug.31	38.5	Sept. 30 discount
	1936	82,700	45,269	do	54.7	35,054	13,692	do	39.1	Oct. 31 do
Woodstock, Ont.	1937	331,365	192,271	Sept.1	58.0	65,070	19,010	Sept.1	29.2	May 17, Oct. 18
	1936	336,505	190,153	do	56.5	61,135	21,195	do	34.7	18 19
York Twp. Ont.	1937	2,721,828	1,258,620	Aug.18	46.2	1,779,418	604,638	July 31	34.0	June 3,July 3,Aug.3,Sep.3,Oct.3,Nov.3
	1936	2,755,849	1,080,508	do	39.2	2,359,144(1)	605,488	do	25.7	May 1,June 1,July 2,Aug.1,Sept.1,Oct.1

* Before deduction of reserve. For reserve in any individual case refer to your "Red Book"

** In Ontario Municipalities the levy does not include income tax, which is received through the Province. Quebec Municipalities are not necessarily on the basis of figures in the Red Book, but may include water and other taxes.

(1) Apparent decrease due to registration of properties in arrears.

INTERIM REPORT ON TAX COLLECTIONS IN SOME CANADIAN MUNICIPALITIES - 1937 and 1936
(Compiled by the Citizens' Research Institute of Canada - Financial Statistics Service)

Municipality	Year	Current Tax Levy				Arrears *				Date or dates of Tax Collection
		Amount **	Collected	As at	Collected %	Amount at Jan.1	Paid	As at	Paid %	
ADDITIONS										
		$	$			$	$			
Brandon, Man.	1937	515,623	227,142	Aug.31	44.1	651,238	101,426	Aug.31	15.6	Due Dec. 31
	1936	491,358(1)	224,215	do	45.6	529,868	78,779	do	14.9	do
Chatham, N. B.	1937	70,900	29,801	Aug.31	42.0	66,689	13,435	Aug.31	20.1	?
	1936	70,900	33,300	do	47.0	66,707	15,667	do	23.5	?
Elmira, Ont.	1937	47,255	31,395	Sept.1	66.4	15,780	5,388	Sept.1	34.1	June 1-6, Nov.1-6
	1936	62,214	36,718	do	59.0	20,226	4,753	do	23.5	do
Mimico, Ont.	1937	275,814	139,201	Aug.31	50.5	188,569	64,760	Aug.31	34.3	May, July Sept.15
	1936	281,251	141,215	do	50.2	210,681	79,372	do	37.6	do
St. Boniface,Man.	1937	573,549	315,154	Aug.31	54.9	336,655	112,728	Aug.31	33.5	Apr.30
	1936	620,763	322,822	do	52.0	413,425	119,578	do	28.9	do
East York Twp.Ont.	1937	1,085,552	565,245	Aug.31	52.0	1,172,444	281,895	Aug.31	24.0	May 27, July 27, Sept.27
	1936	1,207,070	540,491	do	44.8	1,185,906	257,805	do	21.7	May 12, July 14, Sept.14

* Before deduction of reserve. For reserve in any individual case refer to your "Red Book"

** In Ontario Municipalities the levy does not include income tax, which is received through the Province. Quebec Municipalities are not necessarily on the basis of figures in the Red Book, but may include water and other taxes.

(1) Business tax or business levy not included.

Fort Erie, Ont.	1937	262,897	221,933	Sept.23	84.4	106,537	42,433	Sept.23	39.8	Apr.15,May 17,June 15,July 15,Aug.16,Sep.16
	1936	299,776	228,776	do	76.3	115,723	40,540	do	35.0	May 15, Aug.15

Supplement to
1937 Red Book

FINANCIAL STATISTICS - CANADIAN GOVERNMENTS

I Additions

	(3) Barton Twp. Ont. Dec. 31/36	Cannington, Ont. Dec. 31/36	Halifax, N. S. Apr.30/37.	Montreal, Que. Apr. 30/37.	Prince Albert, Sask. Dec. 31/36	(1) Smiths Falls, Ont. Dec. 31/36
Population	1,709	757(8)	59,275	885,000(e)	11,050	7,623
Taxable Assessment	$1,339,258	$442,493(8)	$59,297,080	$920,005,859	$6,693,081	$4,573,223
Tax Levy	45,971	17,396	2,171,010	38,188,328(5)	370,605	254,848
Tax Collections (current and arrears)	40,266	19,045	2,130,066	?	349,616	279,981
Total Taxes Uncollected (less reserve)	76,053	7,166	894,627(11)	15,598,836(9)	356,433	80,807
Debenture Debt						
Schools	351,467	2,439	2,656,402	45,643,818(6)	264,315	34,895
Waterworks	-	-	2,101,209	60,934,028(7)	,576,608	164,101
Electric Light	58,497	5,929	-	-	-	27,899
Housing	42,009	-	261,413	-	-	6,139
Others	79,267	18,005	10,471,395	217,273,350	2,866,639	691,380
Total Debenture Debt	531,240	26,373	15,490,419	323,851,196	3,707,562	924,414
Sinking Funds on hand	229,577	-	5,149,496	44,974,346	1,119,365(2)	-
Bank Loans						
Current	15,000	6,500	764,950	11,750,000(10)	140,000	60,000
Capital	-	-	76,607	1,878,000	-	-

I Additions

(e) Estimated
(1) These figures should be substituted for figures on pages 20, 21, 22. Former debt figures were supplied to the Institute officially in error.
(2) Of this $177,072 against public utilities.
(3) A large part of the Debt issued by Barton is, on account of certain annexations, paid for by the City of Hamilton. In all $37,909 for debt charges etc. was received from Hamilton in 1936
(4) After deducting reserve of $3,368.
(5) Includes water tax, income tax, sales tax, etc., but not collections of $4,155,925 re permanent improvements.
(6) As at June 30, 1936.
(7) At asset value.
(8) 1935 figures.
(9) After deducting reserve of $3,883,684
(10) Not including school bank loans.
(11) After deducting reserve of $586,144.

II Corrections

Page 5 - Toronto accumulated tax arrears should read $8,383,524 and per capita $12.98.

Sarnia Tax Levy should read $749,360 and per capita $41.11. The figure of $806,219 previously reported contained $56,859 carried forward to the current roll.

Page 9 - Montreal Gross Debt as at April 30, 1936 should read $321,228,696 or $372.22 per capita, and Sinking Funds, as at April 30, 1936 on basis of report of the Director of Finance, $41,122,913, or $47.65 per capita. Net Debt $280,105,783 or $324.57 per capita.

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CITIZENS' RESEARCH INSTITUTE OF CANADA

137 WELLINGTON ST. WEST, TORONTO.

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Financial Statistics - Canadian Governments, Service.

Some few years ago the Institute began the practice of collecting and compiling preliminary information on tax collections and bank loans for the larger urban municipalities in Canada as soon as possible after the close of the calendar year, which is the close of the fiscal year for the majority of municipalities in Canada. This was done with the idea, not only of giving up-to-date information to those taking the Institute's statistical service, but also in order to relieve municipal officials to some extent from the need for answering numerous enquiries on these points. The Institute has only been able to do this through the kind co-operation of the municipal officials. The Institute feels that it is a worthwhile service and presents herewith similar information for the year 1937.

These figures cover 120 municipalities urban in character with a population of 2,000 or upwards. It should be borne in mind:

(1) that these are preliminary figures and that final figures after audit may be different in minor respects;

(2) that figures of total uncollected taxes are gross in most cases and in some instances contain as well tax sale lands, etc. held by the municipality. A check on this point can be made by readers by referring to corresponding figures of taxes uncollected, tax sale lands, etc. shown in the 1937 Edition of the "Red Book," i.e. figures at December 31st, 1936.

It is of interest to note:

(a) That in 72 of the 120 municipalities listed total tax collections, current and arrears, exceeded the current levy;

(b) That 14 of the 120 municipalities listed collected 90% or over of the current levy during the 1937 fiscal year; 56 collected between 80 and 90%; 27 between 70 and 80%; 17 between 60 and 70%; 5 between 50 and 60% and 1 under 50%;

(c) That of the six under 60%, 4 were situated in Saskatchewan affected by drought conditions;

(d) That in the municipalities listed for which similar preliminary information was obtained at December 31st, 1936, 64 out of 85 collected a higher percentage of their current levy in 1937 than in 1936, and in 41 of these 85 municipalities the percentage of total collection, current and arrears, was higher in 1937 than in 1936;

(e) That on the total for all the municipalities listed there was a collection of 82.17% of the current levy during the year while total collections, current and arrears, represent 102.44% of the levy.

These figures follow the trend forecast by the Institute in September 1937, namely that generally collections of current revenue in 1937 would show an increase over 1936, but that due in some cases to the smaller amount of arrears to be collected and in many to the more frozen nature of the arrears, total collections including arrears would tend to decrease slightly. It is possible that 1938 will see a further development of this latter trend.

February 17th, 1938. Citizens' Research Institute of Canada

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31ST, 1937

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1937	Taxes Collected During 1937		Percent Current Levy Collected at Dec.31/37	Percent Total Collections during 1937 were of Current Levy	Taxes Uncollected at Dec.31/37		Bank Loans Outstanding at Dec.31/37	
		Current	Total			Current Levy	Total #	Current Purposes	Capital Purposes
	$	$	$			$	$	$	$
Almonte, Ont.	68,125	60,970	64,540	89.49%	94.73%	7,154	17,059	1,700	-
Amherst, N.S.	176,566	138,130	179,327	78.23%	101.56%	38,436	84,006	11,403	-
Aurora, Ont.	71,135	60,660	71,860	85.27%	101.00%	10,475	29,600	5,000	-
Aylmer, Ont.	54,942	45,814	53,111	83.38%	96.66%	9,128	16,500	-	-
Belleville, Ont.	594,729	473,746	619,090	79.65%	104.09%	120,984	228,727	112,000	-
Biggar, Sask.	48,211	25,515	32,719	52.92%	67.86%	22,696	27,118 (1)	-	-
Blind River, Ont.	64,785	48,216	62,545	74.42%	96.54%	16,569	37,814 (1)	-	283,100
Bowmanville, Ont.	123,363	101,774	124,431	82.49%	100.86%	21,589	42,332	36,900	-
Brantford, Ont.	1,269,476	1,031,902	1,293,265	81.28%	101.87%	237,574	608,000	250,000	155,000
Burlington, Ont.	138,179	112,657	150,095	81.52%	108.62%	26,522	55,319	62,175	-
Burnaby, B.C.	600,406	369,680	560,546	61.57%	93.36%	183,567	330,801 (1)	-	205,000
Calgary, Alta.	3,449,776	2,636,544	3,404,516	76.42%	98.68%	813,234	1,294,010 (1)	450,000	2,000,000
Camrose, Alta.	76,547	46,635	69,925	60.92%	91.34%	26,064	132,911	11,000	-
Carleton Place, Ont.	117,593	101,414	121,617	86.24%	103.42%	16,179	28,000	-	-
Chatham, Ont.	509,101	413,999	550,318	81.31%	108.09%	95,101	158,816	80,000	-
Chilliwack, B. C.	65,613	53,767	62,688	81.94%	95.54%	10,900	23,234	-	-
Cobourg, Ont.	159,271	138,383	172,633	86.88%	108.38%	20,889	62,908	49,500	-
Cochrane, Ont.	92,580	69,408	89,426	74.97%	96.59%	23,172	41,210	-	-
Copper Cliff, Ont.	114,125	113,886	114,080	97.99%	99.95%	239	748	-	-

#Before deduction of Reserve. (1) Tax Sale lands additional

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31ST, 1937

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1937	Taxes Collected During 1937		Percent Current Levy Collected at Dec.31/37	Percent Total Collections during 1937 were of Current Levy	Taxes Uncollected at Dec.31/37		Bank Loans Outstanding at Dec.31/37	
		Current	Total			Current Levy	Total#	Current Purposes	Capital Purposes
	$	$	$			$	$	$	$
Cranbrook, B.C.	62,993	53,866	65,497	85.51%	103.97%	10,342	17,463	10,000	-
Dalhousie, N.B.	88,699	68,984	84,971	77.77%	95.79%	18,610	23,221	15,000	-
Dartmouth, N.S.	187,813	125,338	187,245	66.73%	99.69%	62,475	110,401 (1)	80,784	11,800
Dauphin, Man.	134,942	98,999	116,919	73.36%	86.64%	33,802	49,245	-	-
Drumheller, Alta.	140,690	96,513	136,992	68.59%	97.37%	44,177	162,971	8,000	-
Dunnville, Ont.	97,615	90,671	98,563	92.88%	100.97%	6,056	19,768	-	-
Estevan, Sask.	100,762	36,124	75,247	35.85%	74.67%	62,085	223,448 (4)	22,739	2,447
Fort Erie, Ont.	263,707	230,359	278,709	87.35%	105.68%	31,796	184,957 (2)	-	185,157
Fort William, Ont.	1,251,001	1,077,531	1,154,077(5)	86.13%	92.25%	173,470	349,095	190,000	150,000
Forest Hill, Ont.	695,640	581,410	697,622	83.57%	100.28%	114,229	172,037	-	67,800
Fort Frances, Ont.	185,693	150,509	197,402	81.05%	106.30%	35,184	110,654	77,000	6,000
Fredericton, N.B.	277,000	227,290	307,805	82.05%	111.12%	49,710	157,105	48,210	-
Galt, Ont.	508,362	459,026	515,575	90.29%	101.41%	49,337	136,628	110,669	43,528
Gananoque, Ont.	115,988	89,706	116,858	77.34%	100.75%	26,282	62,438	-	18,000
Glace Bay, N.S.	381,124	270,773	390,989	71.04%	102.58%	103,640	234,725(3)	25,000	-
Hanover, Ont.	85,098	70,979	83,292	83.41%	97.87%	14,119	29,964	-	-
Hamilton, Ont.	6,659,470	5,739,180	7,044,989	86.18%	105.78%	1,017,835	2,102,512	-	874,958
Hawkesbury, Ont.	126,776	109,603	131,520	86.45%	103.74%	17,173	45,214	9,600	-
Inverness, N.S.	32,062	20,387	32,784	63.58%	102.25%	11,029	35,633(3)	2,183	350
Kamloops, B.C.	161,149	131,103	163,271	81.35%	101.31%	30,046	50,939	12,550	7,450
Kamsack, Sask.	43,443	26,045	35,808	59.95%	82.42%	17,398	27,465	-	-

#Before deduction of reserve (1) Reserve of $26,355 against this (2) Including registered properties (3) After reserve. (4) Tax sale lands additional (5)Includes only Collection of arrears May 1st to Dec. 31/1937. excludes tax sale credit.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31ST, 1937

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1937	Taxes Collected During 1937		Percent Current Levy Collected at Dec.31/37	Percent Total Collections during 1937 were of Current Levy	Taxes Uncollected at Dec.31/37		Bank Loans Outstanding at Dec. 31/37	
		Current	Total			Current Levy	Total#	Current Purposes	Capital Purposes
	$	$	$			$	$	$	$
Kapuskasing, Ont.	181,719	174,725	190,453	96.15%	104.80%	6,994	9,765	-	-
Kelowna, B.C.	113,256	108,192	117,574	95.52%	103.81%	5,064	7,712	-	-
Kentville, N.S.	68,945	55,583	67,217	80.61%	97.49%	13,362	22,759	5,244	8,474
Kingsville, Ont.	65,516	53,127	84,240	81.09%	128.57%	15,430	31,113	-	-
Kitchener, Ont.	1,284,349	1,138,193	1,360,425	88.62%	105.92%	146,156	347,450	220,000	210,000
Leamington, Ont.	142,041	115,763	152,208	81.49%	107.15%	26,277	54,805	-	-
Leaside, Ont.	199,344	170,771	217,407	85.66%	109.06%	31,422	110,302(3)	57,000	156,194
Lindsay, Ont.	220,376	185,308	227,095	84.08%	103.04%	35,068	66,088	2,500	-
Listowel, Ont.	66,934	57,731	71,279	86.25%	106.49%	9,203	18,038	3,000	-
London, Ont.	3,440,791	2,860,674	3,529,578	83.14%	102.58%	580,117	1,005,482	1,197,934	345,850
Lunenburg, N.S.	70,755	65,272	72,754	92.25%	102.82%	5,483	11,161	938	17,399
Liverpool, N.S.	50,568	46,976	49,027	92.89%	96.95%	3,592	15,549	1,080	-
Meaford, Ont.	72,428	66,286	76,300	91.51%	105.34%	5,917	13,010	-	-
Merritton, Ont.	95,728	90,107	98,240	94.12%	102.62%	5,621	15,889	-	-
Midland, Ont.	287,692	217,535	260,280	75.61%	90.47%	68,959	192,600	-	-
Mimico, Ont.	275,814	189,959	286,757	68.87%	103.96%	93,390	177,054(3)	-	134,893
Moose Jaw, Sask.	889,168	495,422	844,065	55.72%	94.93%	(1)	(1)	116,800	203,800
Napanee, Ont.	101,133	83,729	101,193	82.79%	100.05%	17,404	31,863	31,500	4,038
Newcastle, N.B.	77,471	51,048	69,624	65.89%	89.87%	26,976	90,295	-	11,000
New Glasgow, N.S.	174,567	120,195	195,498	68.85%	111.99%	51,390	106,359	-	-
New Toronto, Ont.	378,318	322,357	395,773	85.25%	104.61%	47,941	146,584	-	65,200
New Waterford, N.S.	129,786	96,713	125,371	74.56%	96.66%	31,167	49,563	47,020	5,347
Niagara Falls, Ont.	790,925	642,005	863,184	81.17%	109.13%	143,693(2)	265,814	-	110,079

#Before deduction of reserve. (1) City unable to give definite information on these points at this date owing to the fact that certain write-offs in connection with property acquired by the city have not yet been made. (2) Exclusive of penalties and accrued interest. (3) Tax sale lands additional.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31ST, 1937

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1937	Taxes Collected During 1937		Percent Current Levy Collected at Dec.31/37	Percent Total Collections during 1937 were of Current Levy	Taxes Uncollected at Dec.31/37		Bank Loans Outstanding at Dec.31/37	
		Current	Total			Current Levy	Total#	Current Purposes	Capital Purposes
	$	$	$			$	$	$	$
North Battleford, Sask.	154,696	106,378(4)	?	68.77%	?	49,475	142,208	18,000	-
North Bay, Ont.	670,556	512,082	638,535	76.36%	95.22%	158,475	316,829	252,226	-
North York Twp., Ont.	670,000	451,068	642,753	67.32%	95.93%	200,067	495,361(/)	-	358,000
Orillia, Ont.	272,985	221,875	273,110	81.27%	100.04%	51,109	108,445	73,702	-
Oshawa, Ont.	936,979	786,781	989,790	83.96%	105.63%	156,898	385,727	365,000	-
Outremont, Que.	1,004,125	786,604	992,925	78.33%	98.88%	217,520	408,776	-	-
Owen Sound, Ont.	398,656	356,476	432,987	89.41%	108.61%	42,179	111,968(1)	-	-
Paris, Ont.	122,712	109,775	126,452	89.45%	103.04%	12,937	22,665	25,000	-
Parrsboro, N.S.	21,664	15,012	23,847	69.29%	110.07%	6,654	13,161	6,550	-
The Pas, Man.	78,612	40,000	63,000	50.88%	80.14%	30,000	160,000	-	-
Pembroke, Ont.	254,820	199,171	270,380	78.16%	106.10%	55,649	145,965	-	-
Perth, Ont.	160,749	144,243	158,783	89.73%	98.77%	16,506	23,198	21,000	-
Peterborough, Ont.	895,464	800,738	927,021	89.40%	103.50%	94,725	231,562	189,000	-
Port Alberni, B.C.	54,462	45,629	54,980	83.78%	100.95%	7,573	11,254	2,362	18,101
Port Arthur, Ont.	1,024,232	905,765	1,081,399	88.43%	105.58%	119,577	331,947	159,744	197,529
Port Colborne, Ont.	276,886	254,191	308,899	91.80%	111.56%	22,695	51,965	-	-
Prince George, B.C.	44,938	32,991	45,779	73.41%	101.87%	11,947	22,188	7,000	-
Prince Rupert, B.C.	199,983	149,828	?	74.92%	?	50,113	503,178/	-	-
Renfrew, Ont.	170,520	138,232	173,236	81.06%	101.59%	32,288	130,696(2)	10,100	-
Rockland, Ont.	28,449	20,812	27,656	73.15%	97.21%	6,350	14,017(3)	-	-
St. Boniface, Man.	547,405	388,285	509,056	70.93%	92.99%	159,120	356,841	-	-
St. Catharines, Ont.	1,127,926	937,600	1,178,239	83.12%	104.46%	190,326	468,163	175,000	-
St. Hyacinthe, Que.	191,130	163,800	187,280	85.70%	97.98%	27,330	50,474	-	-

#Before deduction of Reserve. (1)Reserve of $50,000 against this.(2)Reserve against this $88,610. (3)After reserve. (4)Including Taxes written off. /Excluding Tax Sale Lands.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31ST, 1937

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1937	Taxes Collected during 1937		Percent Current Levy Collected at Dec.31/37	Percent Total Collections during 1937 were of Current Levy	Taxes Uncollected at Dec.31/37.		Bank Loans Outstanding at Dec.31/37	
		Current	Total			Current Levy	Total#	Current Purposes	Capital Purposes
	$	$	$			$	$	$	$
St. Marys, Ont.	123,226	99,300	122,587	80.58%	99.48%	24,023	58,048(5)	?	?
St. Stephen, N.B.	94,865	67,537	90,364	71.19%	95.25%	24,545	53,427	32,339	-
St. Thomas, Ont.	603,129	513,581	650,107	85.15%	107.78%	89,548	327,074	189,539	-
Sackville, N.B.	68,972	56,814	74,638	82.37%	108.21%	12,157	26,824	-	18,867
Saint John, N.B.	2,083,099	1,364,680	1,754,462	65.51%	84.22%	653,251	1,718,597(6)	488,771	2,690
Sault Ste. Marie, Ont.	770,852	608,670	893,465	78.96%	115.90%	162,182	257,482	-	-
Scarborough Twp. Ont.	618,738	400,574	639,741	64.74%	103.39%	186,885	427,928(4)	-	111,000
Selkirk, Man.	83,487	54,356	62,352	65.10%	74.68%	26,248	49,048(4)	-	-
Sherbrooke, Que.	642,712	523,694	655,311	81.48%	101.96%	116,557	207,316	-	-
Sioux Lookout, Ont.	46,465	24,124	44,912	51.91%	96.65%	22,341	51,476	11,619	-
Smiths Falls, Ont.	254,686	212,403	252,296	83.39%	99.06%	33,309	78,340(4)	40,000	-
Stamford Twp., Ont.	309,967	266,633	315,005	86.01%	101.62%	39,288	154,905(2)	83,094(3)	-
Stratford, Ont.	697,798	554,390	708,942	79.44%	101.59%	135,257	305,183	320,000	-
Sudbury, Ont.	830,971	671,708	871,576	80.83%	104.88%	137,512	307,984	-	-
Sussex, N.B. (Oct.31/37)Municipal only)	25,294	19,333	23,862	76.43%	94.33%	5,950	9,772	-	-
Swansea Village, Ont.	236,784	175,475	241,171	74.10%	101.85%	63,794	128,902	4,192	4,450
Swift Current, Sask.	137,035	103,351	136,285	75.41%	99.45%	41,083	169,827	-	-
Sydney, N.S.	615,312	476,431	673,305	77.42%	109.42%	138,882	307,948(1)	104,358	-

#Before deduction of Reserve. (1) Reserves against this $151,045. (2) Includes $69,485 on property annexed to Niagara Falls in dispute. (3) Of this $24,728 (Relief) covered by subsidies. (4) Excludes Tax sale lands. (5) Reserve $15,204 against this. (6) Includes county taxes uncollected . Large reserve against total arrears.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31ST, 1937

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1937	Taxes Collected during 1937		Percent Current Levy Collected at Dec.31/37	Percent Total Collections during 1937 were of Current Levy	Taxes Uncollected at Dec. 31/37		Bank Loans Outstanding at Dec.31/37	
		Current	Total			Current Levy	Total#	Current Purposes	Capital Purposes
	$	$	$			$	$	$	$
Teck Twp., Ont.	550,480	453,160	561,429	82.32%	101.98%	88,944	154,471(3A)	65,000	134,700
Thorold, Ont.	165,217	128,911	177,172	78.02%	107.23%	38,441	77,638	-	12,640
Tillsonburg, Ont.	92,788	87,183	93,035	93.95%	100.26%	5,604	11,677	-	-
Timmins, Ont.	573,621	454,229	574,589	79.18%	100.16%	119,385	168,551	165,000	258,530
Trail, B.C.	205,840	186,772	211,086	90.73%	102.54%	19,068	27,908	57,939	15,000
Truro, N.S.	168,825	149,188	167,451	88.36%	99.18%	19,637	31,283	-	3,298
Toronto, Ont.	35,215,926	30,072,685	36,331,653	85.39%	103.16%	5,143,241	7,768,477	?	?
Verdun, Que.	1,550,574	1,183,251	1,539,948	76.31%	99.31%	367,323	502,212	-	-
Vernon, B.C.	124,564	109,964	113,893	88.27%	91.43%	14,600	18,529	-	-
Victoria, B.C.	1,679,713	1,361,152	1,714,366	81.03%	102.06%	296,725	570,038	-	-
Wetaskiwin, Alta.	73,873(3)	50,508	64,731	68.37%	87.62%	19,246	47,800	-	19,168(4)
Wallaceburg, Ont.	115,130	91,626	114,823	79.58%	99.73%	23,504	70,095	17,609	-
Waterloo, Ont.	290,710	263,587	297,289	90.67%	102.26%	27,108	73,444	46,400	417
Welland, Ont.	443,307	372,910	482,844	84.12%	108.91%	70,397	208,486	24,000	-
Weston, Ont.	205,423	166,611	206,066	81.10%	100.31%	38,812	68,925	15,984	15,299
Whitby, Ont.	126,551	106,998	132,386	84.54%	104.61%	22,422	52,936(1)	74,135(2)	-
Woodstock, Ont.	332,922	300,817	330,467	90.35%	99.26%	28,381	64,177	41,460	1,540

#Before deduction of Reserve. (1) Includes amount of $14,275 Tax Sale Lands, also reserve of $5500. (2) Includes $10,000 for Housing for which debentures issued. (3) After deducting reserve. (4) Hospital Bonds $9981 and Arena Bonds $9186. (3A) Discount of $6118 allowed out of this total.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31ST, 1937

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1937	Taxes Collected during 1937		Percent Current Levy Collected at Dec.31/37	Percent Total Collections during 1937 were of Current Levy	Taxes Uncollected at Dec. 31/37		Bank Loans Outstanding at Dec.31/37	
		Current	Total			Current Levy	Total#	Current Purposes	Capital Purposes
	$	$	$			$	$	$	$
Woodstock, N.B.	85,472	59,172	83,551	69.22%	97.75%	26,300	44,784	4,766	-
York Twp. Ont.	2,721,828	1,875,422	2,740,974	68.90%	100.70%	826,008	1,620,752	-	4,125,953
Red Deer, Alta.	64,214	59,364	71,694	94.44%	111.64%	4,850	35,154/	nil	nil
Guelph, Ont.	790,376	602,657	813,061	76.25%	102.86%	192,097	492,245	225,000	-
Springhill, N.S.	91,990	70,831	99,372	77.00%	108.02%	21,159	35,756	22,623	-
Thetford Mines, Que. (Nov. 30, 1937)	(1)160,164	140,000	155,500	87.41%	97.09%	12,500	124,231	-	-

#Before Deduction of Reserve. / Including Tax Sale Lands.
(1) Municipal Only.

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME ONTARIO COUNTIES - AS AT DECEMBER 31st, 1937.

Municipality	Population 1936	Assessed Value for Local Taxation, 1936.	Taxes Levied 1937	Total Taxes Collected in 1937, including Arrears	Total Taxes remaining uncollected Dec. 31/37	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding.
		$	$	$	$	$	$	$
Brant	19,632	15,899,882	143,744	143,744	-	124,884	-	-
Bruce	41,001	29,867,340	229,112	229,112	-	8,360	-	67,000(1)
Carleton	40,865	20,714,808	467,904	544,398	134,797	1,372,199	-	259,000
Dufferin	14,238	11,388,511	94,354	80,040	14,314	226,817(2)	-	-
Elgin	26,087	25,695,077	163,701	163,701	-	- #	-	40,000
Haldimand	20,668	14,725,599	207,840	207,455	385	323,012(3)	-	-
Halton	27,031	21,938,421	222,233	207,253	118,271	439,702(4)	-	156,210
Hastings	35,545	16,873,018	274,542	293,068	136,003	56,085	-	?
Huron	43,847	40,096,396	219,444	219,444	-	35,267	-	75,000(5)
Kent	46,377	37,536,132	270,835	270,835	-	-	-	107,000##
Lambton	34,390	29,857,572	200,034	200,032	2	-	-	45,000
Lennox & Addington	17,365	9,070,829	189,280	202,091	89,034(6)	256,611	-	-
Lincoln	28,709	18,665,128	389,900	404,064	237,492(7)	1,568,100	780,593	241,061
Norfolk	31,521	19,601,745	293,292	293,292	-	239,164	-	83,108
Ontario	33,865	24,100,079	273,839	241,311	80,304	573,516	-	90,513
Oxford	30,516	27,992,868	200,165	200,165	-	54,994	-	52,000
Peterborough	20,406	9,444,069	104,520	110,123	20,134	106,653	-	65,544
Prescott & Russell	42,785	16,787,685	354,286	380,690	221,424	672,564	-	209,786
Simcoe	78,847	40,081,943	358,020	359,334	158,054	- (8)	-	200,000
Victoria	24,927	17,732,986	155,712	149,347	27,031	208,314	-	-

#In addition, $37,500 guaranteed debt. ## Provided for by Ontario Government Road subsidy. (1) Subsidy from Ontario on 1937 County Highway expenditure will more than offset this amount. (2) In addition, about $450,000 guaranteed debt. (3) In addition, guaranteed debt of $67,496. (4) In addition, guaranteed debt of $113,924. (5) Offset by subsidy due from the Province. (6) Of this $2,507 is 1936 levy. (7) Of this, $54,377 is 1936 levy. (8) Guaranteed Debt about $4,000,000.

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME ONTARIO COUNTIES - AS AT DECEMBER 31st, 1937.

Municipality	Population 1936	Assessed Value for Local Taxation, 1936	Taxes Levied 1937	Total Taxes Collected in 1937, including Arrears	Total Taxes remaining Uncollected Dec. 31/37	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
		$	$	$	$	$	$	$
Waterloo	44,470	32,574,019	199,191	199,191	-	91,565	-	-
Wellington	35,874	28,798,692	197,204	224,787	24,787	- (11)	-	120,000
Wentworth	29,693	24,414,149	268,187	308,344	11,000	638,070	-	70,287(12)
York	236,807	130,183,536	1,256,436	1,607,170	150,875	1,308,000 (10)	90,374	328,888(9)

(9) Offset by Accounts Receivable, Province of Ontario and City of Toronto. (10) Guaranteed Debt $1,715,966
(11) Guaranteed Debt $200,000. (12) Offset by credits due from Province.

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME NEW BRUNSWICK AND NOVA SCOTIA COUNTIES - AS AT DECEMBER 31st, 1937.

Municipality	Population 1931 Census	Assessed Value for Taxation	Taxes Levied 1937	Total Taxes Collected in 1937, including arrears	Total Taxes remaining uncollected Dec. 31/37	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
		$	$	$	$	$	$	$
Albert, N.B.	7,679	1,870,715	32,386	31,051	22,384	nil	nil	3,902
Annapolis, N.S.	16,297	2,513,769	64,616	63,661	9,500x	32,000	21,839	nil
Antigonish, N.S.	10,073	1,107,345	43,625	47,002	41,041	75,000	13,392	nil
Carleton, N.B.	20,796	7,535,555	97,000	90,196	80,000	nil	nil	40,000
Clare, N.S.	?	873,725	34,839	25,787	60,886	nil	nil	6,266
Halifax, N.S.	100,204	5,391,800	158,341	152,627	121,463	110,500	32,249	8,020
Hants East, N.S.	?	1,495,512	43,412	34,634(1)	8,778(2)	nil	nil	23,838
Hants West, N.S.	?	1,807,255	55,428	54,600	28,584	nil	nil	11,590
Kings, N.S.	24,357	3,635,379	111,938	89,651	96,536	121,000	29,959	49,381
Lunenburg, N.S.	31,674	2,697,078	99,391	97,891	66,938	100,000	66,042	nil
Madawaska, N.B.	24,527	1,271,908	66,660	67,549	70,104	10,000	nil	68,500
Northumberland, N.B.	34,124	3,729,937#	141,800	116,574	268,259(3)	420,000	62,557	54,500

#This figure does not include the valuations of Towns of Chatham and Newcastle, which pay approximately 24.8% of County Taxes.

(1) Current Collections (2) Current Arrears (3) Large reserve against this

x Approximate

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME NEW BRUNSWICK AND NOVA SCOTIA COUNTIES - AS AT DECEMBER 31st, 1937.

Municipality	Population 1931 Census	Assessed Value for Taxation	Taxes Levied 1937	Total Taxes Collected in 1937, including arrears	Total Taxes remaining uncollected Dec. 31/37	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
		$	$	$	$	$	$	$
Pictou, N.S.	39,018	3,343,638	88,316	79,527	37,501	200,000	182,036	nil
Restigouche, N.B.	29,859	6,910,825	108,341	105,769	193,211(2)	140,000	25,826	22,500
Shelburne, N.S.	12,485	436,843	22,163	20,787	18,303	19,150	1,846	9,068
St. Mary's, N.S.	?	758,110	18,076	16,730	4,000x	nil	nil	500
Victoria, N.B.	14,907	3,184,535	46,932	43,707	13,380	4,000	3,500	4,000
Victoria, N.S.	8,009	791,993	43,011	42,054	20,000	1,200	1,117	nil
Yarmouth, N.S.	20,939	1,558,685	43,630	44,718	34,887	35,200	nil	22,851
York, N.B.(1)	32,454	9,343,009	86,578	72,117	81,594	75,000	11,270	27,000

(1) Year ends November 30th, 1937

x Approximate

(2) Large reserve against this.

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